

WEST VIRGINIA ADMINISTRATION REGULATIONS

PUBLIC SERVICE COMMISSION

CHAPTER 24-1

SERIES II

1977

RULES AND REGULATIONS FOR THE
GOVERNMENT OF THE CONSTRUCTION AND FILING OF
TARIFFS OF PUBLIC UTILITIES AND
COMMON CARRIERS BY MOTOR VEHICLE

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 3/19/77

PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

At a session of the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA at the Capitol in the City of Charleston on the 16th day of March, 1977.

GENERAL ORDER NO. 183

IN THE MATTER OF

Revision of the Rules and Regulations
for the Government of the Construction
and Filing of Tariffs of Public Utilities
and Common Carriers by Motor Vehicle.

... THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 3/18/77

WHEREAS, the Commission has previously adopted and promulgated certain rules and regulations for the government of the construction and filing of tariffs of public utilities and common carriers by motor vehicle, effective January 2, 1969, by General Order No. 166, and as amended by 166.1, 166.2, 166.3, 166.4, 166.5, 166.6 and 166.7, pursuant to the provisions of Chapters 24 and 24A of the Code of West Virginia; and

WHEREAS, the Commission is now of the opinion and finds that its present rules and regulations for the government of the construction and filing of tariffs of public utilities and common carriers by motor vehicle should be amended, revised and reissued in order to facilitate the administration of the public utility laws of the State of West Virginia pursuant to the provisions of Chapters 24 and 24A of the Code of West Virginia; and that all previously entered General Orders promulgating rules and regulations which are superseded by and inconsistent with these rules and regulations should be cancelled and held for naught.

IT IS, THEREFORE, ORDERED that the rules and regulations set forth in the attached document entitled "Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle", issued March 1, 1977, be, and they hereby are, adopted, promulgated and issued pursuant to the provisions of Chapter 24 and 24A of the Code of West Virginia, for the regulation of utilities and motor carriers within the State of West Virginia, to become, and be, effective as provided by and pursuant to Chapter 29A, Article 1, Section 2, Code of West Virginia.

IT IS FURTHER ORDERED that the rules and regulations promulgated by General Order Nos. 166, 166.1, 166.2, 166.3, 166.4, 166.5, 166.6, 166.7, 21, 78, 99 and 104 be, and they hereby are, cancelled insofar as they are superseded by and inconsistent with the rules and regulations hereby promulgated, effective as of the date the rules and regulations hereby promulgated become effective pursuant to the provisions of Chapter 29A, Article 1, Section 2, Code of West Virginia.

IT IS FURTHER ORDERED that the Secretary of the Commission file copies of this order and these Rules and Regulations for the Government of The Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle with the Secretary of State, as required by and pursuant to Chapter 29A, Article 2, Section 1, of the Code of West Virginia.

A Copy.

Teste:

S. Grover Smith, Jr.
Secretary

RULES AND REGULATIONS
FOR THE GOVERNMENT OF THE
CONSTRUCTION AND FILING OF TARIFFS OF
PUBLIC UTILITIES
AND
COMMON CARRIERS
BY
MOTOR VEHICLE

FILE IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 3/18/77



PRESCRIBED BY
PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA

MARCH 1, 1977

COMMISSIONERS

Brooks E. Smith Chairman
N. Paul Bromley Commissioner
Milford L. Gibson Commissioner

CHARLESTON
1977

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RULES AND REGULATIONS
For the Government of the
CONSTRUCTION AND FILING OF TARIFFS
OF PUBLIC UTILITIES
Other than Common Carriers

General

1. Every corporation, firm, individual or municipality engaged in a public utility business as defined by Section 1, Article 2, Chapter 24, Code of West Virginia (other than common carriers) shall file with the Public Service Commission, in the Secretary's office at Charleston, eight (8) complete copies of a tariff containing schedules of all its rates, charges and tolls and stating all its rules and regulations, and shall keep a copy of said tariff open to public inspection, as required by section 5, article 3, of said law, in substantially the form and manner hereinafter set out. If a concern furnishes more than one kind of service (water and electricity, for example), a separate tariff must be filed for each kind of service.

Form and Size of Tariffs.

2. All tariffs must be printed from type not smaller than 6-point or typewritten, mimeographed or produced by similar process, on hard calendared paper of good quality. Tariffs shall include cover sheets, which shall be blue for water tariffs, buff for electric, pink for natural gas, gray for telephone, and white for other kinds of service.

3. The pages of a tariff should be 8½ by 11 inches in size.

4. Tariffs may be in pamphlet or book form. Utilities having a large number of schedules shall publish tariffs in loose leaf form using one side of the paper only with not more than one schedule to the page.

5. The front cover page of a tariff shall contain the following: (1) name of the utility and location of principal office, (2) statement of kind of service offered, (3) general statement of territory served, (4) date of issue and date tariff is to become effective, *provided, however*, that every tariff which contains rates, charges or regulations, effective upon a date different from the general effective date of such tariff shall show on its front cover page the following notation: "Effective _____ 19 _____. (Except as otherwise provided herein,)" or "(Except as provided on page _____.)" (5) signature of the utility by the officer authorized to issue tariffs, and (6) identifying designation in the upper right corner as required by Rule 13 hereof.

6. The second and succeeding pages shall state (1) all the rules and regulations of the utility, (2) rate schedules showing all rates and charges for the several classes of service, and (3) the name of the utility on the upper left corner of each page.

7. The Secretary of the Commission will furnish standard forms of tariffs on request.

(See Tariff Form No. 3)

Contents of Schedules.

8. Each rate schedule in addition to a clear statement of all rates thereunder must state the city, town, village or district in which the rates are applicable, *provided, however*, that schedules applicable in a large number of communities must be accompanied by an accurate index by which each community in which the rates are applicable may be readily ascertained, in which case the applicability of a schedule may be indicated by reference to the index sheet.

(Example: Applicable within the corporate limits of the City of Blank, or, see Sheet No. 2B for applicability.)

9. Each rate schedule must state the class of service available under the rates stated therein.

(Example: Available for domestic lighting, or, Available for all purposes.)

10. In a tariff in which a number of schedules are shown available for various uses, each schedule should be identified by a number or by a group of letters, and if by a group of letters the designation should be indicative of the class of service for which the schedule is available.

(Example: Schedule No. 1, or, Schedule D. U. R., Indicative that the schedule states domestic utility rates.)

11. When tariffs are filed in loose leaf form as required by Rule 4, each page should bear the P. S. C. W. Va. number of the tariff of which it is a part as required by Rule 13, the date issued and effective, and, in the upper right corner, a further designation, such as "Original Sheet No. 1," and/or "Original Sheet No. 2."

In case of a change in the text of any page as hereinafter provided, the further designation should be "First Revision of Original Sheet No. 1, canceling Original Sheet No. 1."

Tariffs may further be divided into sections, and so designated, if required by their size and contents.

12. All schedules shall state whether a minimum charge is made and, if so, they must set out all such charges.

Designation of Tariffs.

13. All tariffs or tariff sheets, must bear in the upper right corner of

the front cover page the P. S. C. W. Va. number thereof. Subsequent tariffs filed as provided by Rules 15 to 30, inclusive, must continue such designation in consecutive numerical order. Any subsequent tariff or tariff sheets must also show the P. S. C. W. Va. number of the tariff canceled, changed or modified by it.

Filing Additional Schedules.

14. Additional and supplemental rate schedules, and additional rules and regulations, may be filed by supplement to an existing tariff, if such tariff be in pamphlet form. Any supplement so filed shall be numbered consecutively and shall state the tariff supplemented by the P. S. C. W. Va. number of such tariff. Not more than five (5) supplements to a tariff may be in effect at any one time.

Such additional schedules and rules and regulations may be filed in connection with an existing tariff which is in loose leaf form, by the filing of additional sheets or pages, designated in accordance with Rule 11 hereof.

Change or Withdrawal of Rate Schedules or Regulations.

15. No tariff or tariff sheets, or any provision thereof, may be changed, canceled or withdrawn except upon full compliance with section 4, article 2, chapter 24 of the Code and with Rules 17 to 30, inclusive, and Rule 40.

When a utility ceases operation or discontinues all service with permission of the commission, in conformity with the requirements of chapter 24 of the Code, it shall immediately notify the Secretary of the Public Service Commission that it has ceased operation or discontinued service and request the withdrawal of its tariff, tariffs, schedules or supplements.

16. All tariffs or revisions, stating changes in any provision, shall indicate reductions in rates by the letter (R), advances by the letter (A), new rates or regulations by the letter (N), omissions by the letter (O), and changes in text of regulations by the letter (C), or by other appropriate symbols, with explanatory footnotes.

17. New schedules stating changes in any provision of an effective tariff may be issued and put into effect by either of the two following methods, to-wit:

(a) By order of the Commission upon formal application by the utility, and after hearing, as provided by Rules 19, 20 and 21 hereof under the title "Change of Rates on Application."

(b) By issuing and filing on at least thirty days' notice to the Commission and the public a complete new tariff (or revised sheet of an existing tariff) stating all provisions and schedules it is proposed to put into effect as provided by Rules 22 to 27 hereof, inclusive, under the title "Change of Rates on Notice."

18. When a tariff is filed in loose leaf form as required by Rule 4, the provisions or rates stated on any sheet or page thereof may be modified or changed by the filing of a revision of such sheet or page in accordance with the provisions of Rules 19 to 27, inclusive. Such revisions must be identified as required by Rule 11.

Change of Rates on Application.

19. A public utility desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, or rules and regulations, may file with the Commission its application, together with seven (7) copies of the same, in the form prescribed by the Commission for that purpose. Such application shall set forth (1) the rates, charges, rules and regulations in effect, (2) the proposed rates, charges, rules and regulations, (3) if increase or reduction in rates estimated annual effect on revenue, and (4) the reason for the proposed change. At the time the applicant files its application it shall give notice to its customers in the form prescribed by the Commission (See Tariff Form No. 8-A) by publication in a newspaper published and of general circulation in each of the counties where a majority of its customers reside, provided, however, that when not more than twenty customers will be so affected by the proposed change, it shall be sufficient within the meaning of this rule, if typewritten or printed notice is mailed by the utility to each of its customers so affected. When the application is set for hearing the applicant shall give notice of the hearing thereon in the form prescribed by the Commission (See Tariff Form No. 9) by making publication once a week for two successive weeks, the first publication to be made not more than thirty (30) days nor less than fifteen (15) days prior to the date of the hearing, in a newspaper published and of general circulation in each of the counties in which customers reside. The application shall be accompanied by the information prescribed by Rule 42. A certificate(s) of publication shall be filed with the Commission to the effect that notice has been given as required by this rule, provided, however, that certificates of publication to the effect that notice has been given of the time and place of hearing may be filed on the day of hearing.

19-A. The following shortened procedure may be used by a small utility for making application for change of rates.

(1) For the purpose of this section, a small utility shall be all those utilities with gross revenues less than \$50,000 annually. Where utilities are affiliated with other utilities, either through common ownership or otherwise, the total revenues of all utilities shall be considered. However, the Commission may, upon petition, good cause appearing therefor, exempt any utility from the requirements of this section for the purpose of enabling said utility to otherwise qualify for said procedure.

If a Town or Public Service District is operating more than one kind of utility, such as water, sewer, or electric, the total operations should be considered in meeting the revenue requirements.

If an individual or company controls more than one utility, the total operations should be considered in meeting the revenue requirements.

(2) No application shall be made or accepted from a utility that is deficient in its filing of Annual Reports.

"Deficient" would mean that the utility has not filed one or more of the last five Annual Reports, including the most current year deadline. Also, "Deficient" would include reports filed, but found to be unacceptable.

(3) Utilities, regardless of revenues, whose rate increase is in conjunction with major construction and financing, shall not be permitted to file a 19-A. This will include any project requiring approval of the Department of Health, or Department of Natural Resources, or any Federal agency.

(4) Any small utility desiring to proceed under this section, shall file with the Commission its application therefor, together with seven (7) copies of the same, in the form prescribed by the Commission (see Tariff Form No. 11). Said application need not be accompanied by the information prescribed by Rule 42.

Applications filed under Tariff Rule 19-A should be filed on the most recent fiscal year as submitted in the Annual Report.

(5) Upon receipt of said application, the Commission's Staff shall investigate the utility's revenues, expenses, adequacy of rates, and quality of service, and based upon said investigation submit a report along with any recommendations for the review and approval by the utility and the Commission.

It should be clear to the Applicant that intent of Rule 19-A is to provide assistance to the Applicant. The Applicant is expected to cooperate to the fullest extent. Supporting records such as invoices, payroll records, quarterly reports, and bill analysis worksheets, should be readily available in proper order for verification to the Applicant's books.

(6) The utility shall have thirty (30) days after the receipt of the Staff Report within which to notify the Commission of its agreement or disagreement with said report. Subject to said review and approval by the utility and the Commission, a notice shall be given to all customers, as may be directed by the Commission, informing them of the proposed changes. Said notice shall provide for those customers desiring to protest said changes to notify the Commission or else said changes may be approved without a hearing. (see Tariff Form No. 10).

(7) Upon review of any responses from the customers, the Commission may (1) approve the application without hearing or (2) schedule the matter for hearing, requiring such notice as may be appropriate.

(8) If the small utility disagrees with the Commission's Staff Report and recommendations, as provided in paragraph 4 hereof, the small utility may pursue any remedy available under the law as a utility within the jurisdiction of this Commission.

(9) Nothing in this procedure shall prevent a customer of a small utility from pursuing any remedy he would normally have under the law within the jurisdiction of the Commission.

20. The burden of proof to show that the proposed rate, or the proposed change in rate, fare, classification, charge, or rule is just and reasonable shall be upon the public utility making application for such change.

21. Upon the granting of an application as aforesaid, the utility shall file a tariff setting out the rate, fare, classification, charge, or rule and regulation authorized by the Commission to become effective as the order may direct, and the tariff so filed shall state on the face thereof that it is "Issued by authority of an order of the Public Service Commission of West Virginia in Case No. _____, dated _____, 19 _____."

Change of Rates on Notice.

22. A public utility desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, rules and regulations, may, in lieu of the procedure prescribed in Rules 19, 20, and 21, proceed under section 4, article 2, of the law, by issuing and filing with the Commission a new tariff setting out in full the rates, fares, classifications, charges, rules and regulations it proposes to follow in the future (or, for convenience, a revision of any of the sheets of an existing tariff, setting out the proposed rates, etc.) and giving the notice to the Commission and the public required by said section 4, article 2, substantially as hereinafter prescribed. There shall be filed with the tariff or tariff sheets the information required by Rule 42.

Statutory Notice to the Public.

23. Notice to the public of a change of rates and charges or rules and regulations, under section 4, article 2, of the law and as provided in Rule 22, shall be given by the utility in the following manner: (1) The tariff or revised sheet stating the proposed rates, rules, regulations, etc. shall be exhibited at the offices and places of business of the utility in the territory affected for at least thirty (30) days prior to the date such tariff or revision is to become effective, in the manner required for the posting of tariffs by Rule 37 hereof. (2) Typewritten or printed notice of the proposed rates or regulations shall be mailed by the utility to each customer to be so affected at least thirty (30) days prior to the effective date of the change, provided, however, that when more than twenty patrons will be so affected by the proposed change, it shall be sufficient within the meaning of this Rule if such notice is published once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the effective date in some newspaper

of general circulation in the county in which a majority of such customers reside, (see Tariff Form No. 8), provided further, that the Commission, upon request of the utility, may modify the requirement as to notice other than by posting in any case in which it appears proper so to do.

24. The agent or representative of the utility in charge of an office or place of business shall give any information regarding said proposed rates and rules and regulations required of him by any consumer or prospective consumer or his agent, and shall accord said persons, or their agents, opportunity to examine any of the tariffs of the utility at all reasonable hours.

Statutory Notice to the Commission.

25. Notice to the Commission of a change of rates and charges or rules and regulations, under section 4, article 2, chapter 24 of the Code, shall be given by the utility by delivering to the Commission at the Secretary's office, free from all claims for postage or expressage, eight (8) complete copies of the tariff or revision stating all the rates and rules it proposes to use, (one copy to be returned to the utility) at least thirty (30) days prior to the effective date thereof, accompanied by a certificate in writing that notice is being given to the public in all respects as required by Rule 23 hereof, and if the proposed change states an increase or decrease, the estimated annual effect on revenues.

(See Tariff Form No. 6)

No consideration will be given to or for the time during which a tariff or revision may be held by an express company for charges or by the post office department because of insufficient postage. A tariff or revision that is received by the Secretary too late to give the Commission the full thirty (30) days' notice required by law will be returned to sender, and correction of the neglect or omission cannot be made which takes into account any time elapsing between the date upon which it was received and the date of attempted correction. When a tariff or revision is issued as to which the Commission is not given the statutory notice of thirty (30) days it is as if it had not been issued, and full statutory notice must be given on any reissue thereof. No consideration will be given to telephone or telegraphic notices in computing the thirty (30) days' notice required.

26. (a) When a new tariff has been so issued and notice thereof given to the Commission and the public in all respects as hereinbefore provided, such tariff will become effective on the date stated therein unless the operation thereof be suspended and the use of the rates and regulations therein stated be deferred by an order of the Commission, pending a hearing concerning the propriety of the proposed rates and regulations, under section 4, article 2, chapter 24 of the Code.

(b) When the Commission suspends any proposed rates, charges or regulations contained in any tariff, the previous rates, charges or regulations

will remain in effect during the period of suspension or until lawfully canceled, reissued or otherwise ordered by the Commission. Whenever an order of suspension is received by a utility against whose tariffs the order of suspension is directed, it shall be the duty of such utility to file immediately a supplement, which shall bear no effective date but shall announce to the public and the Commission that such schedules are suspended until the date stated in the order of suspension and reference in such supplement shall be made to the tariffs where schedules remaining in effect during the period of suspension or until further orders of the Commission will be found.

(See Tariff Form No. 7)

(c) When the order of suspension directs the suspension of a part of a tariff, which, except as to such part, is allowed to become effective, the supplement announcing the suspension shall also contain the rates, charges and regulations applicable during the period of suspension or shall make specific reference by P. S. C. number or numbers to the tariff or supplement where they will be found.

(See Tariff Form No. 7)

(d) When the Commission suspends schedules in tariffs or supplements the Commission's Rule No. 14 relative to the number of supplements allowed will be waived.

(e) If upon final determination the matter suspended is found not unlawful and the Commission directs that the order of suspension be vacated or the case dismissed, the affected utility shall issue a supplement or revised page announcing the vacation of the order of suspension and provide by proper publication for the application of the lawful schedules and otherwise comply with such orders of the Commission as it may direct.

(See Tariff Form No. 7)

27. Before any schedule or regulation so filed shall become effective the utility filing the same as aforesaid shall furnish the Commission with a certificate to the effect that notice has been given to the public as required by Rule 23 hereof. A failure to furnish said certificate shall be deemed sufficient cause for the suspension of said schedule.

Filing Tariffs on Less Than Statutory Notice.

28. Tariffs and revised sheets stating changes in rates or practices, may be filed on less than thirty (30) days' notice to the Commission and the public, under section 4, article 2, chapter 24 of the Code, *provided* good cause is shown therefor. In making application for permission to file tariff on less than statutory notice the utility shall follow Tariff Form No. 1.

29. When permission is granted to file a tariff or revision on less than statutory notice, the words "Effective on less than statutory notice by authority of an order of the Public Service Commission of West Virginia in Case No. _____, dated _____, 19 _____",

shall appear thereon.

30. For tariffs or revisions issued on less than statutory notice under special permission of the Commission as herein provided, literal compliance with the requirements for the notice prescribed in any permission so granted by the Commission will be exacted in accordance with the practice prescribed by these rules.

30-A. When application is made by common carriers by rail for permission to file revisions to existing tariffs stating increases or decreases in rates and charges on less than statutory notice to meet rail competition, water competitive conditions, or for other reasons such applicant shall, at the time application is made, certify that notice thereof has been given to all competitive shippers and to all rail competitive common carriers in the territory affected, and unless such certificate accompanies the application the latter will not be received or considered but will be returned to the applicant.

30-B. Accelerated Rate Procedure for Gas, Water and Electric Utilities.

The following accelerated procedure may be used by a natural gas utility for changing rates because of increase or decrease in purchased gas cost and costs of transportation of purchased gas, by a water utility for changing rates because of increase or decrease in purchased water cost and costs of transportation of purchased water, or by an electric utility for changing rates because of increase or decrease in purchased electric costs and costs of transportation of purchased electricity.

Section A. If any natural gas utility is required to pay a higher cost for gas purchased or transported, or both, or if a water utility is required to pay a higher cost of water purchased or transported, or both or if an electric utility is required to pay a higher cost of electricity purchased or transported, or both, as a result of increased rates or charges allowed a supplier or transporter by a regulatory commission having jurisdiction thereof, or as a result of a rate filing pending before such a commission, such utility may file amended tariffs with this commission stating rates and charges designed to produce additional revenues sufficient, but no more than sufficient, to offset such increased cost for gas purchased or transported to a natural gas utility, or to offset such increased cost for water purchased or transported to a water utility, or to offset such increased cost for electric purchased or transported to an electric utility, and request an effective date for such amended tariffs not prior to the date it incurs said higher costs.

At any investigation of the justness and reasonableness of the new rates so sought by the utility, the issue shall be limited to:

(1) Whether the increased gas, water or electricity costs and transportation charges are duly authorized and collectible by the supplier or transporter.

(2) Whether the increase in rates filed by the utility are no more than sufficient to offset such increased costs.

(3) The effective date of such increased costs and the nature and permanency thereof.

(4) The possibility of the utility's receiving a refund at the termination of the proceeding in which the increased rates or charges are pending.

A total cost of service study need not be presented by a utility proceeding under this rule, and no evidence will be received or heard pertaining to any element of cost of service, except the increase in purchased gas, water or electricity costs and transportation costs as stated above.

Any utility using the foregoing procedure shall file a petition simultaneously with its tariff filing, invoking the provisions of this rule.

Before placing rates into effect pursuant to this procedure, the utility shall enter into an agreement and undertaking that, if it shall receive a refund of all or part of the higher costs for gas, water or electricity purchased or transported upon which are based its increased rates and charges placed into effect as authorized by this procedure, it will comply with such order as the Commission shall thereafter make in reference to such refund so received.

Section B. When any utility which has increased its rates pursuant to proceedings under this rule receives, as a result of an order by the regulatory body having jurisdiction, a reduction in, or a refund on, the rates and charges of the supplier or transporter whose rates and charges were the basis for the rate increase proceedings under this rule, it shall report promptly to this Commission the new reduced rates and charges so ordered and the annual saving in costs resulting to the utility from such reduction from the date and utility increased its rates under this rule, or the amount of the refund and the period to which it relates. Whereupon, this Commission will conduct an investigation, at which the issues and evidence will be limited to:

(1) The amount of the reduction.

(2) The effective date of the reduction.

(3) The manner in which, and the extent to which, the utility shall make refunds to its customers as a result of any refund received by it from its supplier and transporter.

(4) The manner in which, and the extent to which, the utility shall amend or adjust its tariff to give effect to such reduction.

(5) No evidence will be received or heard pertaining to any element of the cost of service, except the decrease in purchased gas, water or electricity and transportation cost and the refunds, if any.

Any utility which invokes the proceedings provided under Section A



STATE OF WEST VIRGINIA
PUBLIC SERVICE COMMISSION
CHARLESTON, 25305

STATE REGISTER FILING

I, S. Grover Smith, Jr., Secretary, Public Service Commission of West Virginia, hereby submit to record in the State Register on 8 1/2" x 11" paper two (2) copies of an amendment to Rule 30-C, Monthly Fuel Cost Adjustments for Gas Utilities, contained in the Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities, promulgated by the Public Service Commission of West Virginia pursuant to Chapter 24, of the Code of West Virginia.

These rules and regulations are filed in the Office of the Secretary of State, State of West Virginia, pursuant to the provisions of Chapter 29A, Article 2, Section 1, Code of West Virginia, this 31st day of August, 1977, to become effective November 1, 1977, being sixty (60) days of the date of filing as provided by Chapter 29A, Article 1, Section 2, Code of West Virginia.

These rules and regulations are to be filed in SERIES NO. II, Rules and Regulations for the Government of the Construction and Filing of Tariffs of Public Utilities and Common Carriers by Motor Vehicle as pages 17.1, 17.2, 17.3, 17.4, 17.5 and 17.6.

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 8/31/77

8-31-77
Date Submitted

S. Grover Smith, Jr.
S. Grover Smith, Jr., Secretary

CERTIFICATION NO. 91

STATE OF WEST VIRGINIA

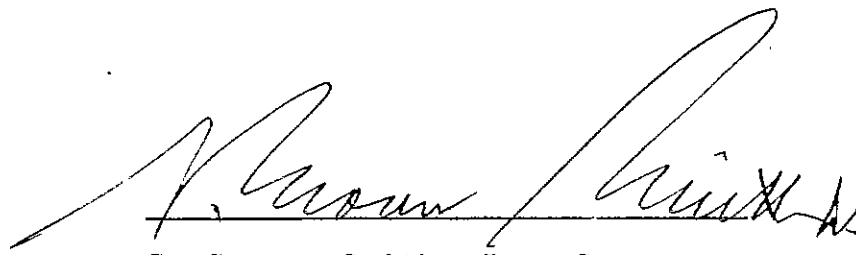
PUBLIC SERVICE COMMISSION, to-wit:

I, S. Grover Smith, Jr., Secretary of the Public Service Commission, certify to the Secretary of State of the State of West Virginia that the hereinafter described document(s) is a true and accurate copy of a rule or rules, as defined by Chapter 1, Acts of the Legislature, Regular Session, 1964 (passed February 5, 1964; in effect July 1, 1964), prescribed by the Public Service Commission:

SUBJECT: AMENDMENT OF RULES AND REGULATIONS
FOR THE GOVERNMENT OF THE CONSTRUCTION AND FILING OF TARIFFS OF PUBLIC UTILITIES AND COMMON CARRIERS.

General Order No. 183.1, entered August 30, 1977,
(Filed in Base File, Series II, as Pages 17.1,
17.2, 17.3, 17.4, 17.5, 17.6).

Given under my hand at the office of said Public Service Commission of West Virginia, at the Capitol, in the City of Charleston, this 31st day of August, 1977.



S. Grover Smith, Jr., Secretary

F.I.E. IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

THIS DATE 8/31/77

Rule 30-C. Purchased Gas Adjustment.

PROVISION FOR ADJUSTMENT

The rates per Mcf as set forth in Rate Schedules filed by utilities as part of tariffs otherwise authorized by the Commission may be increased or decreased by a surcharge hereinafter described as the PURCHASED GAS ADJUSTMENT (PGA) which shall be derived in accordance with the provisions hereof and set forth on tariff sheets as provided, including unrecovered gas purchased costs and refund credits.

A utility which has elected to adopt the use of this rule may not discontinue the use thereof without prior written approval of the Commission. Appropriate allocations shall be made in accordance with methods approved by the Commission and currently effective. There shall not be any automatic reinstatement by the use of this rule of any costs otherwise denied by the Commission. Nothing herein shall preclude or abrogate the authority of the Public Service Commission of West Virginia to make any interpretations hereof deemed necessary and require action accordingly based on such interpretations or special situations.

DEFINITIONS

(a) PURCHASED GAS

Natural gas purchased by the utility for delivery to its customers including related transportation, exchange gas, storage gas net (inputs minus withdrawals), but excluding: synthetic natural gas (SNG), propane and other manufactured gas, direct purchase of liquified natural gas (LNG), and that part of purchased gas represented by LNG supplied by or purchased from affiliated suppliers.

(b) APPLICATION MONTH

The billing cycle or month during which a particular purchased gas adjustment is applied to customers' bills.

(c) ESTIMATED CURRENT COST (ACCOUNTING MONTH) (Items relating to more than one month shall be prorated accordingly.)

For each source of purchased gas:

1. Determine the suppliers rates or prices effective at least thirty days prior to the application month.

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2. Estimate the quantity of gas to be purchased during the accounting month.
3. Multiply respectively the quantities in (2) by the rates or prices in (1) to determine amounts for each supplier and accumulate quantity and amount totals of all suppliers.

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4. Divide the sum of these supplier amounts by the sum of the quantities to derive a total average per Mcf.
5. Estimate the volume of gas shrinkage incidental to processing gas and determine the cost thereof by multiplying the volume by the average price of purchased gas processed.
6. Estimate the quantity of gas to be transferred to storage (inputs) and multiply this quantity by the average price derived in (c) 4 to estimate the cost of storage inputs.
7. Estimate the quantity and cost of storage withdrawals.
8. Estimate the net settlement Mcf and amount to be incurred for the cost of exchange gas (debit or credit).
9. Obtain the net totals of the quantities and cost amounts in (c) 1 through (c) 8 as follows: Add (c) 3, plus (c) 7, deduct (c) 5 and (c) 6, and add (c) 8 debits, and deduct (c) 8 credits. Divide the net total cost amount by the estimated Mcf of gas to be billed during the application month to derive a total average per Mcf.

PURCHASED GAS ADJUSTMENT

Adjust the average derived in (c) 9 for the W. Va. B & O. Tax requirement to compute the monthly Purchased Gas Adjustment which will be added to any other charges for each Mcf billed during the application period.

(d) ACTUAL COST (ACCOUNTING MONTH) (Items relating to more than one month shall be prorated accordingly.)

Within 60 days after the end of the accounting month to which the purchased gas adjustment relates:

1. Determine the actual quantity and cost of gas received from suppliers.
2. Determine the total quantity and cost of all gas transferred to storage.
3. Determine the total quantity and cost of all gas withdrawn from storage.
4. Determine the actual net settlement cost of exchange gas (debit or credit).

5. Determine the volume of gas shrinkage incidental to processing gas. Multiply the volume by the average price of purchased gas processed to determine the cost.
6. Obtain the totals of the net quantities and net cost amounts so determined in (d) 1 through (d) 5 as follows: Add (d) 1, plus (d) 3, deduct (d) 2 and (d) 5, and add (d) 4 debits and deduct (d) 4 credits. Divide the net cost amount total by the Mcf of gas sold during the accounting month to derive the actual cost per Mcf sold.

(e) OVER OR UNDER RECOVERY OF PURCHASED GAS COSTS

The amount of over or under recovery will be determined for each application month as follows:

1. Multiply the difference (plus or minus) between the averages derived in (c) 9 and (d) 6 times the actual quantity billed to determine the amount of over or under recovery from the purchased gas adjustment surcharge for the application month. Records must be maintained of monthly over or under recoveries and accumulated net balances.

(f) UNRECOVERED GAS PURCHASED COST ADJUSTMENT

1. Divide the balance in the over and under recovery account for the twelve months ended August 31 by the estimated total Mcf of gas to be sold during the twelve months commencing the following November 1st to determine an amount per Mcf. Adjust this amount for the W. Va. B. & O. Tax to compute the Unrecovered Gas Purchased Adjustment to be charged or credited for each Mcf sold during the twelve month period beginning November 1st providing such adjustment equals 0.1¢ (rounded) per Mcf. Otherwise the balance of the Unrecovered Gas Purchased Costs amounts upon which this is computed will be carried forward into the next computation.
2. The sums of the amounts charged or credited by the application of this adjustment (excluding the B. & O. Tax effect) will be recorded in an Unrecovered Gas Purchased Cost account and any balance (debit or credit) remaining at the end of the twelve-month application period will be reflected in the next Unrecovered Gas Purchased Adjustment.

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3. A utility, subject to Commission prior written approval or requirement, may compute the Unrecovered Gas Purchased Cost Adjustment on less than a twelve month period, and modify the computations and applications as set forth in (f) 1 accordingly.

(g) TAX - THE WEST VIRGINIA BUSINESS AND OCCUPATION TAX

The rate effective at the beginning of the Application Period. Purchased Gas Adjustments, Unrecovered Purchased Gas Adjustments, and Refund Credit Adjustments shall include the tax effect by multiplying the pre-tax amount by $(1 \div (1 - \text{Tax}))$.

(h) REFUNDS

A. When the Company receives refunds from one or more of its suppliers, which shall have resulted from a reduction in supplier's rates or prices applicable to prior periods and which were previously reflected in the utility's gas tariff the utility shall pass on such refunds to customers beginning within 60 days from receipt thereof according to the following:

1. The total refund to be distributed to the utility's customers shall be the sum of the principal and any interest received from said suppliers adjusted by the B. & O. Tax.
2. Divide the refund amount by an estimate of the Mcf to be sold during the refund period to derive an average per Mcf.
3. Adjust this average by the State B. & O. Tax to compute the refund credit per Mcf. If the refund per Mcf as computed above equals 0.1 cent or more, it shall be subtracted from the Purchased Gas Adjustment for a period not to exceed twelve months (refund period), commencing not more than sixty days after the date of receipt of the refund.
4. If the refund per Mcf as computed above is less than 0.1 cent, the utility will accumulate all such refunds until the aggregate amounts to at least 0.1 cent per Mcf.
5. If the total of the refund credits applied to customers' bills during the refund period differs from the amount of the total refund, the difference shall be subtracted from or added when the next-ensuing refund is computed.
6. The utility (subject to the Commission approval, or requirement) may make refunds by check, credit memorandum, or other accelerated method when circumstances exist requiring or justifying deviation from the aforementioned procedure.

(i) FILING AND NOTICE

Filing will be made as follows:

1. Each gas utility upon electing to participate in the procedure authorized by General Order No. 183.1, Rule 30-C, shall file, at that time only, an appropriately numbered tariff sheet in the usual manner for filing a tariff sheet which shall thereafter remain in effect until officially withdrawn or cancelled. Said tariff sheet shall contain the following provisions:

Original Sheet No. _____
P.S.C. W. Va. No. _____

TARIFF
PURCHASED GAS ADJUSTMENT

In addition, to all other rates and charges under tariffs issued by the undersigned, and authorized by the Public Service Commission of West Virginia, there shall be applied a Purchased Gas Adjustment as adopted by the Public Service Commission of West Virginia by General Order No. 183.1, Rule 30-C, August 30, 1977.

The computation of each such monthly Purchased Gas Adjustment and the furnishing of all other information separately in support thereof is undertaken as if herein recited.

By _____

Issued by authority of General Order No. 183.1, dated August 30, 1977 of the Public Service Commission of West Virginia.

2. TARIFF SHEET

Each filing shall also include a monthly tariff sheet setting forth the purchased gas adjustment, the unrecovered purchased gas adjustment, the refund credit adjustments and the effective dates.

FILED IN THE OFFICE OF
SECRETARY OF STATE OF
WEST VIRGINIA

ORIGINAL SHEET NO. _____
Cancelling _____
W. Va. P.S.C. No. _____

THIS DATE 8/31/77

TARIFF SHEET
3. PURCHASED GAS ADJUSTMENT

The following Net Cumulative Purchased Gas Adjustment shall be added in the event of a debit or subtracted in the event of credit from the rates.

| <u>PURCHASED GAS ADJUSTMENT</u> | <u>Cumulative Adjustment</u> |
|---|------------------------------|
| Applicable to gas billed during the application month beginning _____ for cycle billing accounts; and beginning _____ for calendar month billing accounts the amount per Mcf will be: | _____ |
| <u>UNRECOVERED GAS PURCHASED COST ADJUSTMENT</u> | |
| Applicable to gas billed during the application month beginning _____ for cycle billing accounts; and beginning _____ for calendar month billing accounts the amount per Mcf will be: | _____ |
| <u>REFUND CREDIT</u> | |
| Applicable to gas billed during the application month beginning _____ for cycle billing accounts; and beginning _____ for calendar month billing accounts the amount per Mcf will be: | _____ |
| Net purchased Gas Adjustment | _____ |

Issued by authority of General Order No. 183.1, Rule 30-C dated August 30, 1977, effective November 1, 1977.

hereof shall be deemed to have consented in advance to the proceedings under Section B.

Nothing in this rule shall be construed to prevent the Commission from investigating, in a separate proceeding, whether a utility should absorb an increase in the rates and charges of a supplier or transporter of gas, water or electricity.

30-C. Fuel Cost Adjustment (Subject to rescission or revision after May 2, 1977. See order issued March 16, 1977, in General Order No. 183.1)

I. PROVISION FOR ADJUSTMENT

The rates per billing unit¹ of gas, set forth in Rate Schedules of each gas public utility, shall be increased or decreased by an amount hereinafter described as the "fuel cost adjustment" which shall be derived in accordance with the provisions hereof and set forth on a supplemental tariff sheet.

II. DEFINITIONS

"Purchased fuel"—any fuel purchased by the Company² which, in either its original or converted form, is delivered as gas to the Company's consumers including, but not limited to, natural gas, liquified natural gas, synthetic gas, propane, and naphtha, and costs relating to storage, exchange, transportation and handling costs charged by the suppliers.

"Application period"—the billing period during which a particular fuel cost adjustment or refund credit is applied to consumers' bills.

"Computation year"—the year ended no earlier than three months preceding the beginning of the application period of a particular fuel cost adjustment, or preceding the receipt of a supplier's refund.

"Current cost"—a number of dollars, determined as follows: (a) For each type of purchased fuel, determine the arithmetical sum of (1) the quantity purchased during the computation year plus or minus, where applicable, (2) net inventory withdrawals or inputs and plus (3) the quantities necessary to annualize replacement and/or additional supplies of purchased fuel not fully reflected on an annual basis in the computation year provided deliveries have commenced or will commence as of the date the related fuel cost adjustment becomes effective (a company which annualizes replacement volumes shall be required to report actual volumes of purchased fuel re-

¹ Rates per billing unit under the provisions of the "Fuel Cost Adjustment" may be expressed in either Mcf (1,000 cubic feet) or Ccf (100 cubic feet).

² Specifically excludes the cost of Company purchases from its own production.

ceived when available and to recalculate the fuel cost adjustment based on actual volumes. The effect of such revised fuel cost adjustment shall be reflected as a correction factor, debit or credit, in the fuel cost adjustment for twelve consecutive months next succeeding such computation); (b) for each type of purchased fuel, multiply the sum obtained from item (a) by the delivered unit rate or price which has or will have been incurred by the Company as of the date the related fuel cost adjustment becomes effective; and (c) add together the products obtained from item (b) for all purchased fuels. Such current cost is hereafter represented by the symbol "C".

"Base Cost Per Billing Unit"—shall be the cost of purchased gas underlying the Company's sales rates in effect upon the date the Fuel Cost Adjustment clause becomes effective, and shall thereafter be re-established in general rate filings before this Commission. Such base cost is hereafter represented by the symbol "B".

"Sales"—the number of Mcf or Ccf of gas billed to consumers or other entities during the computation year; provided, however, sales volumes shall be adjusted to the extent necessary to properly reflect additional supplies of purchased fuel as set forth in paragraph (3) of the paragraph entitled "Current cost" herein. Such sales are hereafter represented by the symbol "S".

"Suppliers' Refunds"—Refunds received from suppliers, including interest thereon received from suppliers, because of a retroactive reduction in the rates for purchased fuel delivered to the Company in a period during which a fuel cost adjustment or purchased gas adjustment was in effect.

"Tax"—the State Business and Occupation tax rate, expressed as a decimal. For the computation of a fuel cost adjustment, the tax rates shall be the one in effect as of the date the related fuel cost adjustment becomes effective. For the computation of a refund, the tax rate shall be the one in effect during the refund credit application period. Such tax is hereafter represented by the symbol "T".

III. COMPUTATION AND APPLICATION OF FUEL COST ADJUSTMENT

The fuel cost adjustment shall be computed monthly to the nearest one-tenth cent per Mcf according to the following formula:

$$\text{Fuel cost adjustment} = \left(\frac{C}{S} - B \right) \left(\frac{1}{1-T} \right)$$

Each fuel cost adjustment so computed shall have an application period of one month and shall be effective with meter readings taken no sooner than the 1st day of the application period.

IV. REFUNDS

A. When the Company receives refunds from one or more of its suppliers which shall have resulted from a reduction in suppliers' rates or charges applicable to prior periods and previously reflected in a fuel cost adjustment, the Company shall pass on such refunds to customers as hereinafter described.

1. Recompute, in the same manner as set forth above, each previously effective fuel cost adjustment based on any suppliers' rates or charges, the reduction of which produced the current supplier refund, at the level of the suppliers' reduced rates or charges for the twelve-month period upon which each such previously effective fuel cost adjustment was based.

2. Refund to its customers as a credit to each customer's bill over a period not to exceed twelve months commencing not more than sixty days after the date of receipt of the refund; provided, however, that the Company may elect to make refunds by check, credit memorandum, etc., of the amounts computed herein when circumstances exist requiring such deviation from the aforementioned procedure. The refund amount shall be determined as follows:

a. Apply the difference between each fuel cost adjustment based on any suppliers' rates and charges, the reduction of which produced the refund, and the recomputed fuel cost adjustment of IV. A.1. above, to sales under applicable rate schedules for the period of over-collection from customers;

b. Apportion any interest received in connection with supplier refunds in the same ratio as the principal applicable to such rate schedules or customers; and

c. Add the amounts determined in a. and b. and divide such amounts by the estimate of sales for the refund period specified in IV. A.2. above, to determine the refund factor, which shall be applicable to the volumes billed to customers each month.

B. The Company shall not be required to refund amounts for which the associated credit factor would be less than 0.1 cent per Mcf of total sales, but will accumulate all refunds until the aggregate amounts to 0.1 cent per Mcf.

C. The refund factor as computed shall be adjusted, if necessary, to insure refund of the total refund amount computed under A. or B. above.

V. JURISDICTIONAL ALLOCATIONS OF FUEL COSTS AND REFUNDS SHALL BE MADE WHERE APPROPRIATE

Jurisdictional allocations of fuel costs and refunds shall be made where appropriate.

VI. FILING WITH WEST VIRGINIA PUBLIC SERVICE COMMISSION

At least five days prior to the beginning of each application period³ and at least five days prior to the beginning or expiration of a twelve-month refund credit period, the Company will file with the West Virginia Public Service Commission (a) computations made pursuant to Paragraphs III or IV, as the case may be, and (b) a supplemental tariff sheet showing (1) the gross fuel cost adjustment, (2) the refund credits, if any, with their expiration dates, (3) the net fuel cost adjustment, and (4) the first date as of which the net fuel cost adjustment will be applied to consumers' bills.

All required computations will be thoroughly checked by Commission staff. Any necessary revisions as determined by the Commission staff shall be included in the next monthly calculation.

VII. EACH COMPANY UTILIZING THIS FUEL COST ADJUSTMENT SHALL REPORT TO THE COMMISSION MONTHLY THE FUEL COST ADJUSTMENT IN EFFECT

Each Company utilizing this fuel cost adjustment shall report to the Commission monthly the fuel cost adjustment in effect.

**PROFORMA TARIFF SHEET
FUEL COST ADJUSTMENT**

The following Net Cumulative Fuel Cost Adjustment shall be added in the event of a debit or subtracted in the event of credit from the rates.

| | Cumulative Adjustment |
|--|----------------------------------|
| Fuel Cost Adjustment | |
| Applicable to meter readings taken on and after _____, 19____, for cycle billing accounts and to gas supplied on and after _____, 19____, for calendar month billing accounts, adjustment per Mcf (1,000 cubic feet) will be | cents |

³ Each Company shall notify all its gas public utility customers of filings under this section at least five days prior thereto and such notice shall include a copy of the supplemental tariff sheet required under Paragraph VI above.

Cumulative
Adjustment

Refund Credit

To be applied to bills for twelve consecutive billing months beginning on and after _____, 19____, for cycle billing accounts and to gas supplied on and after _____, 19____, for calendar month billing accounts, adjustment per Mcf (1,000 cubic feet) will be

cents

Net Cumulative Fuel Cost Adjustment

cents

Change of Ownership—Adoption Notice.

31. In case of change of ownership or control of a utility, or when a utility or a part of its business is transferred from the operating control of one company to that of another, or when its name is changed, the company which will thereafter operate the utility business must use the rates, classifications and regulations of the former operating company, (unless authorized to change by the Commission) and shall issue, file and post an adoption notice, on a form furnished by the Commission, adopting, ratifying and making its own all rates, rules, classifications and regulations of the former operating utility, on file with the Commission and effective at the time of such change of ownership or control. Adoption notices may be filed and made effective without previous notice.

32. Adoption notices must likewise be filed by receivers and trustees assuming possession and operation of utilities.

33. All adoption notices shall be filed in consecutive numerical order, beginning with P. S. C. W. Va. Adoption Notice No. 1, and subsequent adoption notices filed by any public utility taking over another utility shall bear No. 2, etc.

34. Within ten days after the filing of an adoption notice as aforesaid by a public utility, said utility shall issue and file in its own name the tariff of the predecessor utility then in effect and adopted by it, or such other tariff as it proposes to put into effect in lieu thereof, as prescribed in Rules 1 through 13 hereof with proper identifying designation.

(Example: P.S.C. W. Va. No. 1 cancels P.S.C. W. Va. Adoption Notice No. 1.)

35. (RESERVED)

36. When a tariff or revision is issued by a utility in compliance with

Rule 34 which states the rates, rules and regulations of the predecessor utility without change in any of the provisions thereof, the same may be filed without notice; but when such tariff or revision states any change in the effect of the rates, rules and regulations of the predecessor utility, such tariff or revision shall be subject in all respects as to filing and notice as required by these rules.

Posting Tariffs, Etc.

37. Every utility shall provide a suitable table or desk (in its office where bills are paid) which shall make available to the public at all times the following:

(1) A copy of all effective tariffs and supplements with the Commission's filing date stamped thereon, setting out its rates, fares, classifications, charges, rules and regulations, together with forms of contracts and applications applicable to the territory served from that office or place of business.

(2) A copy of Chapter 24, Code of West Virginia.

(3) A copy of the rules and regulations for the government of such utility, adopted by the Public Service Commission.

(4) A suitable placard, in large type, giving information to the public that said tariffs, rules and regulations and a copy of the law are kept there for public inspection.

38. In addition to the foregoing requirements, operators of ferries shall keep posted, in a conspicuous place at each landing, a complete copy of all effective tariffs.

Filing Special Contracts.

39. Every utility must file eight (8) true copies of all special contracts entered into governing the sale by it of electric, water, gas, telephone, telegraph or other public utility service. The provisions of the regulations herein set out for tariffs containing rates, rules and regulations, etc., shall apply to the rates and schedules set out in said contracts, so far as they are practicable.

Withdrawing Tariffs, Etc.

40. Every utility desiring to withdraw or cancel any tariff, rates, schedule, etc., under which no customer is receiving service, may do so by making informal application to the Commission setting forth its reasons for withdrawing or canceling said tariff, rate or schedule, and the Commission may refuse or grant said request.

Report of Tariff Changes.

41. All public utilities, except railroads other than street railroads,

filing tariffs or revisions to existing tariffs changing any rate, charge, rule or regulation shall, at the time said tariff or revision to an existing tariff is submitted for filing, file with the Secretary of the Commission a statement, in writing, showing the name and address of the utility, the tariff or revision sheet issued, change, reason for change, approximate annual reduction or increase in revenue, the points and number of customers affected by said tariff change, and the manner in which they are thereby affected, which statement shall follow Tariff Form No. 2, which form will be forwarded to any public utility for its use upon request.

Information to be Submitted with Filing of Tariff or Application to Initiate or Change Rates

42. THE INFORMATION REQUIRED BY THIS RULE REPRESENTS THE **MINIMUM** DATA THAT MUST ACCOMPANY ALL TARIFF FILINGS, APPLICATIONS FOR AUTHORITY TO CHANGE RATES AND CHARGES OR APPLICATIONS FOR APPROVAL OF INITIAL RATES. IF A UTILITY FAILS TO COMPLY WITH THIS RULE THE TARIFF FILING OR APPLICATION SHALL NOT BE RECEIVED OR CONSIDERED BY THE COMMISSION BUT SHALL BE RETURNED TO THE UTILITY.

Each utility, at the time it files a tariff for initial rates or stating changes in rates or an application for authority to change rates and charges for furnishing service, or an application for approval of initial rates and charges, shall present the schedules and exhibits upon which it intends to rely in support of its application or filing. Such schedules and exhibits shall include, **but not necessarily be limited to**, the minimum requirements outlined in Statements A to G, inclusive.

Deletion of any required schedule as outlined in this rule shall cause the tariff filing or application to be returned as unacceptable.

TEST PERIOD: Actual audited or finally closed experience for the most recent fiscal year (the 12 month period used by the utility for accounting and tax purposes) available shall be used in preparing Statements A to G, inclusive. **ALL ADJUSTMENTS FOR KNOWN AND MEASURABLE CHANGES IN REVENUES AND COSTS SHALL BE CLEARLY AND FULLY EXPLAINED.** If the utility has been in operation less than twelve (12) months, estimates covering the period in which actual experience was not available, may be used in preparing the statements. **THE BASES, PROCEDURES AND DATA USED TO PREPARE SUCH ESTIMATES SHALL BE SUBMITTED IN SUCH DETAIL AS TO PERMIT READY ANALYSIS OF THE ESTIMATES.**

Filings shall be in such form and content so as to provide the Commission sufficient information with which to evaluate the request of the applicant. Information shown in the financial statements (prior to adjustments) shall originate from the applicant's general records (general ledger and/or subledgers).

The information required by this Rule shall be furnished as a minimum requirement. Other information shall be provided as deemed appropriate by the applicant or as requested by the Commission.

Eight copies of the filing shall be submitted to the Commission.

An Investor owned utility shall include a copy of its annual report to stockholders with its filing. The annual report to stockholders of its parent company shall also be filed. These reports should coincide with the test year used for the rate filing.

All adjustments to test year data must be based on known and measurable changes. All adjustments must be clearly and fully explained in detail. Grouping of two or more adjustments into a single net adjustment will not be permitted.

The format for financial statements and supporting schedules shown in this rule must be followed.

The prescribed forms of statements and supporting schedules for utilities whose operations do not require apportionment of cost of service between jurisdictions are contained in form number P.S.C. W. Va. Form No. 42.

The prescribed forms for multi-jurisdictional utilities are contained in form number P.S.C. W. Va. Form No. 42-M.

If, because of unusual circumstances, a departure from the prescribed format is deemed necessary, such departure must have prior approval of the Commission.

STATEMENT A — STATEMENT OF INCOME

This statement develops the net income (loss) for the test year upon which the need for rate relief is to be measured. Statement A is a summary statement and must be supported by detailed schedules as provided herein.

Per books data shown on this statement as well as on supporting schedules must agree with the company's books of account.

Accounting adjustments should be used to correct accounting errors.

Going-Level adjustments should be used to annualize the effect of significant changes that occurred during the test year but which were not reflected for the full twelve month period, and to reflect the effect of known and measurable changes in revenue and expense levels following the end of the test year. Consideration of items treated differently for rate-making purposes than for bookkeeping purposes should also be reflected as going-level adjustments.

Proforma adjustments should be used only to reflect the effect of the proposed rates on revenues and any related expense changes.

STATEMENT A — SCHEDULE 1

This schedule details operating revenues shown on Statement A. Revenues must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

STATEMENT A — SCHEDULE 2

This schedule details operating expenses shown on Statement A. Expenses must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by the Commission.

STATEMENT A — SCHEDULE 3

This schedule will show depreciation expense as reflected on the utility's books for the test period and any accounting or going-level adjustments that are appropriate. The going-level depreciation expense must be supported by a detailed calculation showing average test year plant balances, annual depreciation rates approved by this Commission and the annual depreciation resulting from such plant balances and depreciation rates.

Changes in depreciation rates that have been previously approved by the Commission but that were not fully reflected in test year depreciation would result in proper going-level adjustments; however, filings under this rule should not reflect changes in depreciation rates not submitted for the Commission's approval in a separate filing.

STATEMENT A — SCHEDULE 4

This schedule must detail by type and state all taxes other than Federal Income Taxes. Federal taxes, other than income, must also be shown on this schedule.

STATEMENT A — SCHEDULE 5

This schedule will contain the detail of the calculation of federal income tax for the test year as well as at adjusted levels. For corporations the per books tax calculation should agree with the form 1120 filed for the test year. If there is any difference between the current provision for federal income tax as calculated on this schedule and the income tax recorded on the books for the test year such difference must be fully explained in an attachment to this schedule.

Any utility which participates in a consolidated federal income tax return must disclose such participation on this schedule. Savings arising from the filing of a consolidated tax return shall, for purposes of rate consideration before this Commission, be stated as a percentage of tax on a separate return basis.

If (because of "normalization" of timing differences between book and

tax deductions, deferral of tax credits or any other reason) the provision for federal income tax calculated at going-level and/or proforma is different than a "flow through" calculation the reasons for and effect of the difference must be fully disclosed and clearly explained on this schedule.

Supplemental sheets to this schedule must be filed containing pertinent data from consolidated federal income tax returns for the five most recent tax years available. Information required on such supplemental sheets must include the following:

1. A listing showing the name of companies participating in each consolidated return and the contribution of each company to the consolidated taxable income or (loss).
2. Operating loss carry forwards (or carry backs) included in each company's consolidated basis taxable income.
3. Capital gains and/or (losses) included in each company's consolidated basis taxable income.
4. Total federal income tax for the consolidation.
5. Tax on capital gains and/or (losses) included in total consolidated tax. This data should be detailed for each company.
6. Difference between depreciation expenses included for tax purposes and book straight line depreciation.
7. Taxable income on a separate return basis for each company and a reconciliation of the differences between taxable income on a separate return and consolidated return basis.

STATEMENT A — SCHEDULE 6

This schedule must detail other income shown on Statement A. Other income must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

STATEMENT A — SCHEDULE 7

This schedule must detail other income deductions shown on Statement A. Other income deductions must be shown by account number and classification set out in the applicable uniform system of accounts prescribed by this Commission.

STATEMENT B — AVERAGE RATE BASE

This statement is a summary of the rate base components detailed in supporting schedules to Statement B. The average balance for each rate base component shall be determined by totaling the balance at the beginning of the test year and the balance at the end of each month of the test year and dividing such total by thirteen. An average rate base must be developed and

filed as a part of the financial data required by this rule. Departure from the development of an average rate base or inclusion of items not specifically shown herein shall be unacceptable; however, such departures may be shown in supplemental exhibits which must be filed in a **separate** addendum to the financial data prescribed herein. Any such exhibits should include a complete description of the proposed departure from prescribed rate base development and a clear explanation of the underlying reasons indicating justification for such departure.

STATEMENT B — SCHEDULE 1

This schedule provides a detail of Utility Plant in Service by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 2

This schedule provides a detail of plant held for future use by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 3

This schedule provides a detail of Unclassified Plant. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 4

This schedule provides a detail of Construction Work in Progress — Completed by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 5

This schedule provides a detail of Materials and Supplies by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 6

This schedule provides a detail of Prepayments by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 7

This schedule provides detail of the calculations of a working cash allowance to be included in the average rate base. An allowance for working cash will generally be allowed to equal 45/365 times (12.33%) annual operation and maintenance expenses, excluding the cost of commodities purchased for resale (gas, electricity or water). While this rule will generally apply, certain exceptions may be applicable, including the following:

(1) Telephone companies will be allowed a working cash allowance equal to 15/365 times (4.11%) annual operation and maintenance expenses.

(2) Companies that bill less frequently than monthly may, with prior approval of the Commission, use a formula for working cash that is different than that explained above.

(3) Fuel costs of electric utilities should be deducted from operation and maintenance expenses before the working cash calculation. However, working cash will be allowed for fuel expense at a rate equal to 45 minus the average lag (in days) between the date fuel is received and the date it is paid for divided by 365.

STATEMENT B — SCHEDULE 8

This schedule provides a detail of Accumulated Depreciation, Depletion and Amortization by account number and classification prescribed by this Commission in the applicable uniform system of accounts. Accounting and/or going-level adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 9

This schedule provides a detail of Retirement Work in Progress. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT B — SCHEDULE 10

This schedule provides a detail of Contributions in Aid of Construction. Accounting adjustments should be individually listed (as indicated in the prescribed form). All adjustments must include a reference to the explanation of adjustments on Statement G.

tion of adjustments on Statement G.

STATEMENT B — SCHEDULE 11

This schedule provides a detail of Customers' Advances for Construction. Accounting adjustments should be individually listed (as indicated in prescribed form) in column 6. All adjustments must include a reference to the explanation of adjustments on Statement G.

STATEMENT C — DETAIL OF EQUITY AND/OR DEBT CAPITAL

The information required by this Statement shall vary depending on the ownership of the filing utility.

The following information must be submitted by all publicly owned utilities. This statement must detail all long term debt outstanding as of the end of the test year. In addition, if the rate relief requested in the filing for which this statement is supplied is wholly or partially based on expected future debt offerings, that fact must be noted on this statement and estimated (actual, if available) data pertaining to the proposed debt issue or issues must be included on this statement.

For each outstanding or proposed debt offering (as described above) the following data must be supplied:

1. Title of issue or brief description of purpose.
2. Date of issuance and date or dates of maturity.
3. Coupon interest rate.
4. Net amount realized from issue, as follows:

| | \$ |
|-------------------------------------|-------|
| Principal amount | _____ |
| Plus premium or (less discount) | _____ |
| Gross Proceeds | _____ |
| Deductions: | |
| Underwriters discount or commission | _____ |
| Trustees fees | _____ |
| Counsel fees | _____ |
| Accountant's fees | _____ |
| Other expenses (describe) | _____ |
| Total Deductions | _____ |
| Net Amount Realized | _____ |

5. Sinking fund information:

(a) Is a sinking fund maintained for issue? Yes or No.

(b) If answer to (a) is "yes", where or by whom is sinking fund maintained?

(c) If sinking fund is maintained, supply a statement showing fund balances at beginning of test year, payments into fund during test year, fund earnings for test year, fund disbursements during test year and balances at end of test year, (Fund balances for each issue refers to a breakdown between fund cash and investment balances if applicable).

6. A complete amortization schedule showing annual principal and interest requirements plus annual coverage requirements, if any. The form for this schedule shall be as follows:

| Year | Principal Outstanding Beginning of Year | Retirement of Principal | Annual Interest | Total Principal and Interest | Annual Coverage Required | Total Debt Service |
|------|---|-------------------------|-----------------|------------------------------|--------------------------|--------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ |

7. A copy of the bond ordinance authorizing the debt issue. If ordinance is not applicable, supply a copy of the bond agreement. (This data need not be incorporated in the exhibit required by this rule, but should be filed as a supplement to Statement C.)

II. The following information must be submitted by all investor owned utilities. If more than forty-nine percent of the utility's common stock is owned by another corporation the required information under the captions "Common Stock", "Preferred Stock" and "Debt Capital" shall be submitted for both the utility company filing under this rule and its parent company.

Common Stock

1. List the amount of common stock authorized as of the beginning and end of the test year.

2. List the number of shares and capital received from common stock issued and outstanding as of the end of each quarter of the test year and quarterly for the four years immediately preceding the test year.

3. List the total common dividends and dividend per share of common stock quarterly for the test year and quarterly for the four years immediately preceding the test year.

4. Where applicable show the quarterly high and low market price of common stock for the test year and quarterly for the four years immediately preceding the test year.

5. List the book value per share of common stock for the test year and the four years immediately preceding the test year.

6. List the total earnings and earnings per share of common stock for the test year and the four years immediately preceding the test year.

Preferred Stock

1. List the amount of preferred stock authorized as of the beginning and end of the test year.

2. List the number of shares and capital received from preferred stock issued and outstanding as of the end of the test year and each of the four years immediately preceding the test year.

3. List the dividend rate for each class of preferred stock in number 2, above.

4. List the total preferred dividends paid **quarterly** for the test year and for each of the four years immediately preceding the test year.

5. List the terms of preference of all preferred stock including convertible and/or call dates, if any.

Debt Capital

1. Provide a brief description of each property mortgage giving date of execution, name and address of mortgagee or trustee, amount of indebtedness authorized to be secured thereby; amount of indebtedness actually issued, amount of principal outstanding and interest due and payable as of the end of the test year and a brief description of mortgaged property.

2. Provide a schedule of all long-term debt as of the beginning and end of the test year listing number and amount of bonds issued, date of issue, call dates, call provisions, rate of interest, date of maturity and how secured. If convertible debentures are issued and outstanding, list the date between which the conversion privilege may be exercised and the securities into which and the rate at which the conversion may be made.

3. Detail all other indebtedness not shown in number 2, above (including long-term debt rentals and/or capital leases) as of the beginning and end of the test year. The detail should include classification of debt, description of securities, if any, and annual interest rate of each class.

4. List the interest paid during the test year on each debt issue, and the weighted average total annual interest rate based on average long-term debt outstanding during the test year and average other indebtedness outstanding during the test year.

Other Information Required

(This data need not be incorporated in the exhibit required by this rule, but should be filed as supplements to Statement C.)

1. Briefly describe the expected short-term and long-term future capital requirements of the company. This summary should include a brief description of the construction budget for the year following the test year as well as estimated budgets through the end of the third year following the test year. If available, such construction budgets should be shown in sufficient detail to determine the general extent of replacement of revenue producing facilities, expansion involving income producing facilities and non-income producing facilities.

2. Briefly outline the expected sources of capital, including internally generated funds, that will finance the expected construction budgets.

3. If future capital requirements include refinancing of existing capital, list the proposed source of funds to be used for the refinancing.

4. Furnish a detailed income statement for the test year and a comparative balance sheet as of the beginning and end of the test year.

STATEMENT D — BILL ANALYSIS

This statement must show an analysis of customers' bills for the same twelve month period used for Statement A. A separate sheet must be used to detail the analysis of billings under each separate rate schedule included in the company's West Virginia tariff. The bill analysis must be prepared in such manner as to provide ready calculations of revenues derived under rates in effect during the test year as well as revenue to be derived under proposed rates.

STATEMENT E — APPORTIONMENT OF COST OF SERVICE

Statement E must be filed by all multi-jurisdictional utilities whose operations require an apportionment of cost of service between jurisdictions. In addition, all utilities which seek a departure from the rate structure last approved by this Commission must file an apportionment of cost of service between customer classes and/or between usage groups within each class.

The functional categories used, and bases for distributing cost components between two or more functional categories must be clearly shown and fully explained. This statement must be presented in such form as to clearly indicate which cost components are directly assignable to a particular jurisdiction, class or group and which cost components require allocation. Where allocations are required, all allocation factors should be separately shown and explained with sufficient detail given to verify the computation of the factor. In the case of allocation between jurisdictions, allocation factors should be presented in a form that fully discloses each jurisdiction served and the relationship between allocations to each jurisdiction. If any volumes, demands, numbers, line mileage or other allocation factor determinants are either excluded in development of allocation factors or are in-

cluded with another jurisdiction, class or group (rather than being shown separately) such treatment must be fully and clearly explained and justified.

For each utility, cost apportionment procedures last approved by this Commission shall be the guide for procedures used in this Statement. Departure from the cost apportionment procedures last approved by this Commission shall be unacceptable; however, such departures may be shown in supplemental exhibits which must be filed in a separate addendum to the data prescribed by this rule. Any such exhibits should include a complete description of the proposed departures from cost apportionment procedures last approved by this Commission and a clear explanation of the underlying reasons indicating justification for such departures.

Since the complexities of cost apportionment studies are such that uniform reporting forms that would be applicable to all utilities would be difficult to conceive, no such forms are prescribed herein.

STATEMENT F — COMPARATIVE BALANCE SHEET

This statement should show, by account numbers and classification set out in the applicable uniform system of accounts prescribed by this Commission, the balance sheet account balances as of the end of the test period and as of the end of the year ending with the day immediately preceding the first day of the test period.

STATEMENT F — SCHEDULE 1

Statement of Changes in Stockholders' Equity or Fund Balance

This schedule detailing changes in stockholders' equity or fund balances shall be filed in support of the amounts shown in the balance sheet.

STATEMENT F — SCHEDULE 2

Statement of Changes in Financial Position

This schedule detailing changes in financial position shall be filed in support of the statements of income filed. It shall contain sufficient detail to account for changes in working capital, investment in plant and other significant components of the company's financial structure.

STATEMENT G — DETAIL OF ADJUSTMENTS

All adjustments must be referenced to the explanations contained on this Statement. Adjustments should be sequentially numbered and grouped under the three adjustment headings used: Accounting, Going-Level and Proforma.

Where adjustments are based on calculations shown on other statements or supporting schedules provided for herein such basis for the adjustment should be indicated on this Statement. All calculations of adjustments

not shown elsewhere should be shown with the explanation; however, should the calculation be so extraordinarily voluminous as to unduly lengthen and complicate this Statement, it may be omitted. In the case of omission of the detailed calculation of an adjustment the basis for the adjustment must be fully explained on this Statement and the detail of the calculation must be immediately available for review at the request of the Commission, its staff or any party to the case evolving from the company's filing. The Commission may, subsequent to a filing under this rule, require that a copy of omitted detailed calculations be filed, regardless of the volume thereof.

The statements filed under this rule should not contain any adjustments that do not reflect known and quantifiable changes. Should a company desire to present other adjustments for the Commission's consideration they should be shown on supplemental sheets to the statements and schedules provided for herein. All such supplemental sheets should be grouped together as an addendum to the basic financial data prescribed by this rule.

P.S.C. W. VA. FORM 42

The formats for statements and supporting schedules required by rule 42 for those utilities whose entire operations are under the jurisdiction of the W. Va. Public Service Commission are as follows:

STATEMENT A

STATEMENT OF NET INCOME

YEAR ENDED _____ 19 _____

| | PER REFERENCE BOOKS (1) | PER BOOKS (2) | ACCOUNT- ING ADJUST- MENTS (3) | PER BOOKS ADJUSTED (4) | GOING- LEVEL ADJUST- MENTS (5) | GOING- LEVEL (6) | PROFORMA ADJUST- MENTS (7) | PROFORMA (8) |
|---------------------------------------|-------------------------------|---------------------|--|---------------------------------|--|------------------------|-------------------------------------|-----------------|
| Operating Revenues | | | | | | | | |
| Operating Revenue Deductions: | | | | | | | | |
| Operation and Maintenance Expenses | Schedule 1 | | | | | | | |
| Depreciation and Amortization | Schedule 2 | | | | | | | |
| Taxes Other than Federal Income Taxes | Schedule 3 | | | | | | | |
| Provision for Federal Income Taxes | Schedule 4 | | | | | | | |
| Total Deductions | Schedule 5 | | | | | | | |
| Net Operating Income | | | | | | | | |
| Other Income | Schedule 6 | | | | | | | |
| Other Income Deductions | Schedule 7 | | | | | | | |
| Net Income | | | | | | | | |
| Rate Base | Statement B | | | | | | | |
| Rate of Return | | | | | | | | |

STATEMENT A

SCHEDULE 1

DETAIL OF OPERATING REVENUES

YEAR ENDED _____ 19 _____

| | | | | | | |
|------------------|--|---------------------------------|--|------------------------|-------------------------------------|-----------------|
| PER BOOKS (1) | ACCOUNT- ING ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) | PROFORMA ADJUST- MENTS (6) | PROFORMA (7) |
|------------------|--|---------------------------------|--|------------------------|-------------------------------------|-----------------|

37 SALES OF _____
(Water, gas, electricity, etc.)

Detail
by
accounts

Total Sales of _____
(Water, gas, electricity, etc.)

OTHER OPERATING REVENUES

Detail
by
accounts

Total Other Operating Revenues

Total Operating Revenues

STATEMENT A

SCHEDULE 2

DETAIL OF
OPERATION AND MAINTENANCE EXPENSES

YEAR ENDED _____ 19 _____

| | PER BOOKS (1) | ACCOUNT- ING ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) |
|----------|---------------------|--|---------------------------------|--|------------------------|
| DETAIL | | | | | |
| BY | | | | | |
| ACCOUNTS | | | | | |

STATEMENT A

SCHEDULE 3

DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE

YEAR ENDED _____ 19 _____

| | PER BOOKS (1) | ACCOUNT- ING ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) |
|--|---------------------|--|---------------------------------|--|------------------------|
| Charges to Depreciation, Amortization and Depletion Accounts | | | | | |

DETAIL

BY

FUNCTION

Charges to Clearing
Accounts

Total

The form for the required detail of going-level charges shall be as follows:

STATEMENT A
 SCHEDULE 3
 CALCULATION OF GOING-LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
 YEAR ENDED _____ 19 ____

| DETAIL BY ACCOUNTS | AVERAGE W. VA. JURISDICTIONAL PLANT IN SERVICE - PER STATEMENT B (1) | RATE (2) | GOING-LEVEL CHARGES (3) |
|--------------------------|--|-------------|-------------------------------|
|--------------------------|--|-------------|-------------------------------|

STATEMENT A
 SCHEDULE 4
 TAXES OTHER THAN FEDERAL INCOME TAXES
 YEAR ENDED _____ 19 ____

| | PER BOOKS (1) | ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) |
|-----------------------------------|---------------------|-------------------------|---------------------------------|--|------------------------|
| Federal Taxes: | | | | | |
| Detail | | | | | |
| by | | | | | |
| Type | | | | | |
| West Virginia Taxes: | | | | | |
| Detail | | | | | |
| by | | | | | |
| Type | | | | | |
| _____ Taxes: | | | | | |
| (List Other States if Applicable) | | | | | |
| Detail | | | | | |
| by | | | | | |
| Type | | | | | |
| TOTALS | <hr/> | | | | |
| Proforma Adjustments | <hr/> | | | | |
| Proforma | <hr/> | | | | |

STATEMENT A

SCHEDULE 5

FEDERAL INCOME TAXES

YEAR ENDED _____ 19 _____

| | PER BOOKS (1) | PER BOOKS ADJUSTED (2) | GOING- LEVEL (3) | PROFORMA (4) |
|--|---------------------|---------------------------------|------------------------|-----------------|
| Operating Revenues | | | | |
| Less: | | | | |
| Operation and Maintenance Expenses | | | | |
| Depreciation and Amortization (Per Books) | | | | |
| Taxes Other Than Federal Income Taxes | | | | |
| Net Operating Income Before Federal Income Taxes | | | | |
| Statutory Additions (Deductions): | | | | |
| Interest | | | | |
| Additional Depreciation | | | | |
| Adjustments | | | | |
| Capitalized Taxes - Pensions | | | | |
| Other (Itemize) | | | | |
| Net Additions (Deductions) | | | | |
| Taxable Income | | | | |
| Tax at Statutory Rate | | | | |
| Less Savings due to Consolidation (%) | () | () | () | () |
| Tax Including Savings, Before Investment Tax Credit | | | | |
| Investment Tax Credit - Flow Through | () | () | () | () |
| Provision for Current Taxes | | | | |
| Amortization of Deferrals (If Applicable) | () | () | () | () |
| Provision for Federal Income Taxes | | | | |

STATEMENT A

SCHEDULE 6

OTHER INCOME

Year Ended _____, 19 _____

Per Books

Detail

By

Account

STATEMENT A

SCHEDULE 7

OTHER INCOME DEDUCTIONS

Year Ended _____, 19 _____

Per Books

Detail

By

Account

STATEMENT B

AVERAGE RATE BASE

WEST VIRGINIA JURISDICTIONAL OPERATIONS

| | AVG. BALANCE PER BOOKS (1) | ACCOUNT- ING ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) |
|---|-------------------------------------|--|------------------------------|--|------------------------|
| Utility Plant in Service | | | | | |
| Utility Plant Held for Future Use | | | | | |
| Unclassified Plant in Service | | | | | |
| Construction Work in Progress - Completed and in Service | | | | | |
| Total | | | | | |
| Accumulated Provision for Depreciation, Depletion, and Amortization | | | | | |
| Retirement - Work in Progress | | | | | |
| Contributions in Aid of Construction | | | | | |
| Customers' Advances | | | | | |
| Total | | | | | |
| Net Investment in Utility Plant | | | | | |
| Working Capital: | | | | | |
| Allowance (Materials and Supplies, Prepayments, and Working Cash) | | | | | |
| Detail of Deferred Federal Income Taxes (if applicable) | | | | | |
| Deferred Investment Tax Credit (if applicable) | | | | | |
| Total Average Rate Base | | | | | |

STATEMENT B

SCHEDULE 1

PLANT IN SERVICE

YEAR ENDED _____, 19 _____

| BALANCE BEGINNING OF YEAR (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) |
|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|
|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|

DETAIL

BY

ACCOUNT _____

Total _____

Accounting Adjustments:
(List detail by accounts) _____

Per Books Adjusted _____

STATEMENT B

SCHEDULE 2

PLANT HELD FOR FUTURE USE

| BALANCE BEGINNING OF YEAR (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) |
|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|
|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|

DETAIL

BY

ACCOUNTS _____

Total _____

Accounting
Adjustments:
(List detail by
accounts) _____

Per Books Adjusted _____

STATEMENT B

SCHEDULE 3

UNCLASSIFIED PLANT IN SERVICE

| BALANCE | | | | BALANCE | AVERAGE |
|-----------|-------|---------|---------|---------|---------|
| BEGINNING | ADDI- | RETIRE- | OTHER | END OF | MONTHLY |
| OF YEAR | TIONS | MENTS | CHANGES | YEAR | BALANCE |
| (1) | (2) | (3) | (4) | (5) | (6) |

DETAIL

Total

Accounting Adjustments:
(List detail)

Per Books Adjusted

STATEMENT B

SCHEDULE 4

CONSTRUCTION WORK IN PROGRESS — COMPLETED AND IN SERVICE

AVERAGE
MONTHLY
BALANCE

DETAIL

BY

ACCOUNT

Total

Accounting Adjustments:
(List detail)

Per Books Adjusted

STATEMENT B
SCHEDULE 5
MATERIALS AND SUPPLIES

AVERAGE
MONTHLY
BALANCE

DETAIL

BY

ACCOUNT

Total

Accounting Adjustments:
(List detail)

Per Books Adjusted

STATEMENT B
SCHEDULE 6
PREPAYMENTS

AVERAGE
MONTHLY
BALANCE

DETAIL

Total

Accounting Adjustments:
(List detail)

Per Books Adjusted

**STATEMENT B
SCHEDULE 7
WORKING CASH ALLOWANCE**

W. VA. JURISDICTIONAL OPERATIONS
PER BOOKS PER BOOKS
(1) ADJUSTED GOING-LEVEL (2) (3)

Total Operating and Maintenance Expenses _____

Less Purchased _____
(Electricity, Gas, or Water)

Net Expense Excluding _____
(Electricity, Gas, or Water)

Other Deductions (If Applicable) _____

Balance _____

Calculation:

Companies that bill monthly except tele-
phone companies use 12.33%; telephone com-
panies use 4.11%; and companies that bill on
other than monthly basis use formula as pre-
viously approved by the Commission.

**STATEMENT B
SCHEDULE 8
ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION**

| DETAIL BY | BALANCE | CURRENT | RETIRE- MENTS | OTHER CHANGES | BALANCE | AVERAGE |
|---|------------------------------------|--------------------------------|------------------|------------------|---------|---------|
| | BEGIN- NING OF PERIOD (1) | YEARS PRO- VISION (2) |  |  |  |  | END OF PERIOD (5) | MONTHLY BALANCE (6) |
| ACCOUNTS | _____ | | | | | |
| Total | _____ | | | | | |
| Accounting Adjustments: (List detail) | _____ | | | | | |
| Per Books Adjusted | _____ | | | | | |
| Going-Level Adjustments: (List detail) | _____ | | | | | |
| Adjusted to Going-Level | _____ | | | | | |

STATEMENT B
 SCHEDULE 9
 RETIREMENT WORK IN PROGRESS

| | AVERAGE MONTHLY BALANCE |
|--|-------------------------------|
| Total | |
| Accounting Adjustments: (List detail) | |
| Per Books Adjusted | |

STATEMENT B
 SCHEDULE 10
 CONTRIBUTIONS IN AID OF CONSTRUCTION

| DETAIL | BALANCE BEGINNING OF PERIOD (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF PERIOD (5) | AVERAGE MONTHLY BALANCE (6) |
|--|--|-----------------------|-------------------------|-------------------------|------------------------------------|--------------------------------------|
| | Total | | | | | |
| Accounting Adjustments: (List detail) | | | | | | |
| Per Books Adjusted | | | | | | |

STATEMENT B
 SCHEDULE 11
 CUSTOMERS' ADVANCES FOR CONSTRUCTION

| DETAIL | BALANCE BEGINNING OF PERIOD (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF PERIOD (5) | AVERAGE MONTHLY BALANCE (6) |
|--|--|-----------------------|-------------------------|-------------------------|------------------------------------|--------------------------------------|
| | Total | | | | | |
| Accounting Adjustments: (List detail) | | | | | | |
| Per Books Adjusted | | | | | | |

STATEMENT C

DETAIL OF EQUITY AND/OR DEBT CAPITAL

—No specific format is contemplated for the Statement C data required by this rule. Each utility should clearly detail the information required. —

STATEMENT D

BILL ANALYSIS

—No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required. —

STATEMENT E

ALLOCATION OF COST OF SERVICE

—No specific format is contemplated for the detail required in this Statement. Each utility to which Statement E is applicable should clearly detail the information required. —

STATEMENT F

COMPARATIVE BALANCE SHEET

AS AT _____; 19 _____ and 19 _____

—No specific format is required for Statement F and Statement F, Schedules 1 and 2. Each utility should clearly detail the information required on these statements.

STATEMENT G

DETAIL OF ADJUSTMENTS

ADJUSTMENT NUMBER

INCREASE
(DECREASE)
\$

Accounting Adjustments

(List)

Going-Level Adjustments

(List)

Proforma Adjustments

(List)

**PUBLIC SERVICE COMMISSION
WEST VIRGINIA FORM 42-MJ**

The formats for statements and supporting schedules required by Rule 42 for multi-jurisdictional utilities are as follows:

STATEMENT A

STATEMENT OF NET INCOME

YEAR ENDED _____ 19 _____

| ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS | | | | | | | | |
|--|-------------------------|-----------------------------|--------------------------------|------------------------|--------------------------------|--------------------------------|------------------------------|----------------|
| | PER BOOKS TOTAL CO (2) | PER BOOKS ADJUST- MENTS (3) | ACCOUNT- ING ADJUST- MENTS (4) | PER BOOKS ADJUSTED (5) | GOING- LEVEL ADJUST- MENTS (6) | GOING- LEVEL ADJUST- MENTS (7) | PRO- FORMA ADJUST- MENTS (8) | PRO- FORMA (9) |
| | REFERENCE STATEMENT (1) | | | | | | | |
| Operating Revenues | | | | | | | | |
| Operating Revenue | Schedule 1 | | | | | | | |
| Deductions: | | | | | | | | |
| Operation and Maintenance Expenses | Schedule 2 | | | | | | | |
| Depreciation and Amortization | Schedule 3 | | | | | | | |
| Taxes Other than Federal Income Taxes | Schedule 4 | | | | | | | |
| Provision for Federal Income Taxes | Schedule 5 | | | | | | | |
| Total Deductions | | | | | | | | |
| Net Operating Income | | | | | | | | |
| Other Income | Schedule 6 | | | | | | | |
| Other Income Deductions | Schedule 7 | | | | | | | |
| Net Income | | | | | | | | |
| Rate Base | Statement B | | | | | | | |
| Rate of Return | | | | | | | | |

STATEMENT A

SCHEDULE 1

DETAILS OF OPERATING REVENUES

YEAR ENDED _____ 19 _____

ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS

| | | | | | | |
|-----------------------------|--------------|-------------------------------------|--------------------------|-------------------------------------|-----------------------------------|---------------|
| PER BOOKS TOTAL CO | PER BOOKS | ACCOUNT- ING ADJUST- MENTS | PER BOOKS ADJUSTED | GOING- LEVEL ADJUST- MENTS | PRO- FORMA ADJUST- MENTS | PRO- FORMA |
| (1) | (2) | (3) | (4) | (5) | (7) | (8) |

52

SALES OF _____
 (Water, gas, electricity, etc.)
 Detail _____
 by _____
 accounts _____
 Total Sales of _____
 (Water, gas, electricity, etc.)

OTHER OPERATING REVENUES

Detail _____
 by _____
 accounts _____
 Total Other Operating Revenues _____
 Total Operating Revenues _____

STATEMENT A
 SCHEDULE 2
 DETAIL OF OPERATION AND MAINTENANCE EXPENSES
 YEAR ENDED _____ 19 _____

| PER BOOKS TOTAL CO (1) | ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS | | | | |
|------------------------------------|---|--|---------------------------------|--|------------------------|
| | PER BOOKS (2) | ACCOUNT- ING ADJUST- MENTS (3) | PER BOOKS ADJUSTED (4) | GOING- LEVEL ADJUST- MENTS (5) | GOING- LEVEL (6) |
| | | | | | |

STATEMENT A
 SCHEDULE 3
 DEPRECIATION, DEPLETION AND AMORTIZATION EXPENSE
 YEAR ENDED _____ 19 _____

| PER BOOKS TOTAL CO (1) | ALLOCATION TO WEST VIRGINIA JURISDICTIONAL OPERATIONS | | | | |
|------------------------------------|--|--|---------------------------------|--|------------------------|
| | PER BOOKS (2) | ACCOUNT- ING ADJUST- MENTS (3) | PER BOOKS ADJUSTED (4) | GOING- LEVEL ADJUST- MENTS (5) | GOING- LEVEL (6) |
| | | | | | |

Charges to
 Depreciation,
 Amortization and
 Depletion Accounts

DETAIL
 BY
 FUNCTION

Charges to
 Clearing Accounts

Total

The form for the required detail of going-level charges shall be as follows:

STATEMENT A
 SCHEDULE 3
 CALCULATION OF GOING-LEVEL DEPRECIATION, DEPLETION AND AMORTIZATION
 YEAR ENDED _____ 19 ____

| DETAIL BY ACCOUNTS | AVERAGE W. VA. JURISDICTIONAL PLANT IN SERVICE - PER STATEMENT B (1) | RATE (2) | GOING-LEVEL CHARGES (3) |
|--------------------------|--|-------------|-------------------------------|
|--------------------------|--|-------------|-------------------------------|

STATEMENT A
 SCHEDULE 4
 TAXES OTHER THAN FEDERAL INCOME TAXES
 YEAR ENDED _____ 19 ____

| | ALLOCATED TO WEST VIRGINIA JURISDICTIONAL OPERATIONS | | | | | |
|--------------------------------------|---|---------------------|-------------------------|---------------------------------|--|------------------------|
| | PER BOOKS TOTAL CO (1) | PER BOOKS (2) | ADJUST- MENTS (3) | PER BOOKS ADJUSTED (4) | GOING- LEVEL ADJUST- MENTS (5) | GOING- LEVEL (6) |
| Federal Taxes: | | | | | | |
| Detail | | | | | | |
| by | | | | | | |
| Type | | | | | | |
| West Virginia Taxes: | | | | | | |
| Detail | | | | | | |
| by | | | | | | |
| Type | | | | | | |
| _____ Taxes: | | | | | | |
| (List Other States if Applicable) | | | | | | |
| Detail | | | | | | |
| by | | | | | | |
| Type | | | | | | |
| TOTALS | | | | | | |
| Proforma Adjustments | | | | | | |
| Proforma | | | | | | |

STATEMENT A
 SCHEDULE 5
 FEDERAL INCOME TAXES
 YEAR ENDED _____ 19 _____

ALLOCATED TO WEST VIRGINIA
 JURISDICTIONAL OPERATIONS

| | PER BOOKS TOTAL CO (1) | PER BOOKS ADJUSTED (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL (4) | PRO- FORMA (5) |
|---|------------------------------------|---------------------------------|---------------------------------|------------------------|----------------------|
| Operating Revenues | _____ | | | | |
| Less: | | | | | |
| Operation and Maintenance Expenses | _____ | | | | |
| Depreciation and Amortization (Per Books) | _____ | | | | |
| Taxes Other Than Federal Income Taxes | _____ | | | | |
| Net Operating Income Before Federal Income Taxes | _____ | | | | |
| Statutory Additions (Deductions): | | | | | |
| Interest | _____ | | | | |
| Additional Depreciation Adjustments | _____ | | | | |
| Capitalized Taxes - Pensions Other (Itemize) | _____ | | | | |
| Net Additions (Deductions) | _____ | | | | |
| Taxable Income | _____ | | | | |
| Tax at Statutory Rate Less Savings - Consolidated Basis (%) | () | () | () | () | () |
| Tax Including Savings, Before Investment Tax Credit | _____ | | | | |
| Investment Tax Credit (Flow Through) | () | () | () | () | () |
| Provision for Current Taxes Amortization of Deferrals (If Applicable) | () | () | () | () | () |
| Provision for Federal Income Taxes | _____ | | | | |

STATEMENT A

SCHEDULE 6

OTHER INCOME

YEAR ENDED _____ 19 _____

PER BOOKS

Detail

By

Account

STATEMENT A

SCHEDULE 7

OTHER INCOME DEDUCTIONS

YEAR ENDED _____ 19 _____

PER BOOKS

Detail

By

Account

STATEMENT B

AVERAGE RATE BASE

WEST VIRGINIA JURISDICTIONAL OPERATIONS

| | AVG. BALANCE PER BOOKS (1) | ACCOUNT- ING ADJUST- MENTS (2) | PER BOOKS ADJUSTED (3) | GOING- LEVEL ADJUST- MENTS (4) | GOING- LEVEL (5) |
|---|--|--|---------------------------------|--|------------------------|
| Utility Plant in Service | | | | | |
| Utility Plant Held for Future Use | | | | | |
| Unclassified Plant in Service | | | | | |
| Construction Work in Progress — Completed and in Service | | | | | |
| Total | | | | | |
| Accumulated Provision for Depreciation, Depletion, and Amortization | | | | | |
| Retirement - Work in Progress | | | | | |
| Contributions in Aid of Construction | | | | | |
| Customers' Advances | | | | | |
| Total | | | | | |
| Net Investment in Utility Plant | | | | | |
| Working Capital: Allowance (Materials and Supplies, Prepayments, and Working Cash) | | | | | |
| Detail of Deferred Federal Income Taxes (if applicable) | | | | | |
| Deferred Investment Tax Credit (if applicable) | | | | | |
| Total Average Rate Base | | | | | |

STATEMENT B
 SCHEDULE 1
 PLANT IN SERVICE
 YEAR ENDED _____ 19 _____

| DETAIL BY ACCOUNT _____ | TOTAL COMPANY | | | | W. VA. JURIS- DICTIONAL | | |
|---|---------------------------------|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | BALANCE BEGINNING OF YEAR | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) | AVERAGE MONTHLY BALANCE (7) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Total | _____ | | | | | | |
| Accounting Adjustments: (List detail) | _____ | | | | | | |
| Per Books Adjusted | _____ | | | | | | |

STATEMENT B
 SCHEDULE 2
 PLANT HELD FOR FUTURE USE

| DETAIL BY ACCOUNT _____ | TOTAL COMPANY | | | | W. VA. JURIS- DICTIONAL | | |
|---|---------------------------------|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | BALANCE BEGINNING OF YEAR | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) | AVERAGE MONTHLY BALANCE (7) |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| Total | _____ | | | | | | |
| Accounting Adjustments: (List detail) | _____ | | | | | | |
| Per Books Adjusted | _____ | | | | | | |

STATEMENT B
 SCHEDULE 3
 UNCLASSIFIED PLANT

| | TOTAL COMPANY | | | | W. VA. JURISDICTIONAL | | |
|--|---------------------------|-------------|---------------|---------------|-----------------------|-------------------------|-------------------------|
| | BALANCE BEGINNING OF YEAR | ADDI- TIONS | RETIRE- MENTS | OTHER CHANGES | BALANCE END OF YEAR | AVERAGE MONTHLY BALANCE | AVERAGE MONTHLY BALANCE |
| | (1) | (2) | (3) | (4) | (5) | (6) | (7) |
| DETAIL | _____ | | | | | | |
| Total | ===== | | | | | | |
| Accounting Adjustments: (List detail) | | | | | | | _____ |
| Per Books Adjusted | | | | | | | _____ |

STATEMENT B
 SCHEDULE 4
 CONSTRUCTION WORK IN PROGRESS — COMPLETED AND IN SERVICE

| | AVERAGE MONTHLY BALANCES | |
|--|--------------------------|--|
| | TOTAL CO. (1) | WEST VIRGINIA JURISDICTIONAL OPERATIONS (2) |
| DETAIL | _____ | |
| BY | _____ | |
| ACCOUNT | _____ | |
| Total | ===== | |
| Accounting Adjustments: (List detail) | _____ | |
| Per Books Adjusted | _____ | |

STATEMENT B
 SCHEDULE 5
 MATERIALS AND SUPPLIES

| | <u>AVERAGE MONTHLY BALANCES</u> | |
|--|---------------------------------|--|
| | TOTAL CO. (1) | WEST VIRGINIA JURISDICTIONAL OPERATIONS (2) |
| DETAIL | | |
| BY | | |
| ACCOUNT | | |
| Total | <hr/> <hr/> | |
| Accounting Adjustments: (List detail) | | <hr/> |
| Per Books Adjusted | | <hr/> |

STATEMENT B
 SCHEDULE 6
 PREPAYMENTS

| | <u>AVERAGE MONTHLY BALANCES</u> | |
|--|---------------------------------|--|
| | TOTAL CO. (1) | WEST VIRGINIA JURISDICTIONAL OPERATIONS (2) |
| DETAIL | | |
| Total | <hr/> <hr/> | |
| Accounting Adjustments: (List detail) | | <hr/> |
| Per Books Adjusted | | <hr/> |

STATEMENT B
 SCHEDULE 7
 WORKING CASH ALLOWANCE

W. VA. JURISDICTIONAL OPERATIONS
 PER BOOKS (1) PER BOOKS ADJUSTED (2) GOING-LEVEL (3)

| | | | |
|---|--|--|--|
| Total Operating and Maintenance Expenses | | | |
| Less Purchased _____ (Electricity, Gas, or Water) | | | |
| Net Expense Excluding _____ (Electricity, Gas, or Water) | | | |
| Other Deductions (If Applicable) _____ | | | |
| Balance _____ | | | |

Calculation:

Companies that bill monthly except telephone companies use 12.33%; telephone companies use 4.11%; and companies that bill on other than monthly basis use formula as previously approved by the Commission.

STATEMENT B
 SCHEDULE 8
 ACCUMULATED DEPRECIATION, DEPLETION AND AMORTIZATION

| DETAIL | TOTAL COMPANY | | | | W. VA. JURIS- DICTIONAL | | |
|-------------------------------|----------------------------------|---|-------------------------|-------------------------|----------------------------------|--------------------------------------|--------------------------------------|
| | BEGIN- NING OF YEAR (1) | CURRENT YEAR PROVI- SIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) | AVERAGE MONTHLY BALANCE (7) |
| BY | | | | | | | |
| ACCOUNTS _____ | | | | | | | |
| Total _____ | | | | | | | |
| Accounting | | | | | | | |
| Adjustments: (List detail) | | | | | | | |
| Per Books | | | | | | | |
| Adjusted | | | | | | | |
| Going-Level | | | | | | | |
| Adjustments: (List detail) | | | | | | | |
| Adjusted to | | | | | | | |
| Going-Level | | | | | | | |

STATEMENT B
 SCHEDULE 9
 RETIREMENT WORK IN PROGRESS

| | AVERAGE MONTHLY BALANCES | |
|--|--------------------------|--|
| | TOTAL CO. (1) | WEST VIRGINIA JURISDICTIONAL OPERATIONS (2) |
| Total | | |
| Accounting Adjustments: (List detail) | | |
| Per Books Adjusted | | |

STATEMENT B
 SCHEDULE 10
 CONTRIBUTIONS IN AID OF CONSTRUCTION

| DETAIL | TOTAL COMPANY | | | | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) | W. VA. JURIS- DICTIONAL AVERAGE MONTHLY BALANCE (7) |
|--|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|---|
| | BALANCE BEGINNING OF YEAR (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | | | |
| Total | | | | | | | |
| Accounting Adjustments: (List detail) | | | | | | | |
| Per Books Adjusted | | | | | | | |

STATEMENT B
 SCHEDULE 11
 CUSTOMERS' ADVANCES FOR CONSTRUCTION

| DETAIL | TOTAL COMPANY | | | | BALANCE END OF YEAR (5) | AVERAGE MONTHLY BALANCE (6) | W. VA. JURIS- DICTIONAL AVERAGE MONTHLY BALANCE (7) |
|--|--|-----------------------|-------------------------|-------------------------|----------------------------------|--------------------------------------|---|
| | BALANCE BEGINNING OF YEAR (1) | ADDI- TIONS (2) | RETIRE- MENTS (3) | OTHER CHANGES (4) | | | |
| Total | | | | | | | |
| Accounting Adjustments: (List detail) | | | | | | | |
| Per Books Adjusted | | | | | | | |

STATEMENT C

DETAIL OF EQUITY AND/OR DEBT CAPITAL

—No specific format is contemplated for the Statement C data required by this rule. Each utility should clearly detail the information required. —

STATEMENT D

BILL ANALYSIS

—No specific format is contemplated for the required bill analysis. Each utility should clearly detail the information required. —

STATEMENT E

ALLOCATION OF COST OF SERVICE

—No specific format is contemplated for the detail required in the statement. Each utility to which Statement E is applicable should clearly detail the information required.

STATEMENT F

COMPARATIVE BALANCE SHEET

AS AT _____ 19 ____ and 19 ____

No specific format is required for Statement F and Statement F, Schedules 1 and 2.

Each utility should clearly detail the information required on these statements.

STATEMENT G

DETAIL OF ADJUSTMENTS

| <u>Adjustment Number</u> | <u>Increase or (Decrease)</u> | |
|------------------------------|-------------------------------|--|
| | <u>Total Co.</u> | <u>W. Va. Jurisdiction Operation</u> |
| | \$ | \$ |

Accounting Adjustments

(List)

Going-Level Adjustments

(List)

Proforma Adjustments

(List)

**PETITION FOR PERMISSION TO FILE TARIFFS
ON LESS THAN STATUTORY NOTICE**

(Name of petitioning utility)

_____, 19____
(Place and date)

To the Public Service Commission of West Virginia,
Charleston, West Virginia:

The _____
(Name of petitioning utility)

does respectfully petition the Commission that it be permitted, under section 4, article 2 of the law, to put in force the following rates, to become effective _____ days after the filing thereof with the Commission:

(State fully the rate it is desired to put into effect; if freight rates, the articles upon which they are to apply, and the points affected).

Your petitioner further represents that the said rates above mentioned will be published in Tariff P. S. C. W. Va. No. _____ or in Supplement No. _____

to Tariff P. S. C. W. Va. No. _____ and will supersede and take the place of the rates on like traffic and for like service as are set forth in Tariff P. S. C. W. Va. No. _____ or Supplement No. _____ to Tariff P. S. C. W. Va. No. _____ on file with the Commission.

And your petitioner further bases such requests upon the following facts, which present certain special circumstances and conditions justifying the request herein made:

(State fully all the circumstances and conditions which are relied upon as justifying the application, and if the rates to be filed state a reduction in the existing rates, the estimated annual saving to the users of the service affected thereby.)

And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all rail and motor vehicle competitive common carriers in the territory affected as follows:

(Here insert the names and shipping points of competitive shippers and the names of the rail and motor carrier or carriers operating in such competitive territory so notified.)

(Name of utility)

By _____
(Name of officer)

(Title of officer)

Tariff Form No. 2
REPORT ON TARIFF CHANGE

(To be filed in duplicate by all utilities, except railroads)

Name of utility _____

Address main office _____

Information compiled by _____ Title _____

_____ Tariff P. S. C. W. Va. No. _____ Sheet No. _____
 (Class of Service) (New Tariff Designation)

Change _____
 (State part of tariff affected by change, such as: Applicability, availability, rates, etc.)

Reason for Change _____

Approximate annual reduction in revenue \$ _____

Approximate annual increase in revenue \$ _____

| Points affected | Estimated number of customers whose cost of service will be: | | |
|-----------------|--|-----------|-----------|
| | Reduced | Increased | Unchanged |
| | | | |

Remarks: _____

Reporting Utility

By _____
 (Name and title)

(FOR COMMISSION'S USE ONLY)

| | | |
|-------------------------|--------------------------------|-------------|
| Authority for filing: { | Formal Order in Case No. _____ | Dated _____ |
| | Informal Order No. _____ | Dated _____ |
| | Statutory Notice _____ | (Mark "X") |
| | Date Filed _____ | |

Tariff Form No. 3

STANDARD FORM OF TARIFF FOR WATER UTILITY

(Other than Loose Leaf)

P. S. C. W. Va. No. 12
Canceling P. S. C. W. Va. No. 11

CITY OF BLANKVILLE, a municipal corporation,

of

Blankville, West Virginia

Rates, Rules and Regulations for Furnishing
WATER

at

Blankville, Blank County, West Virginia

FILED WITH THE
PUBLIC SERVICE COMMISSION
OF
WEST VIRGINIA

Issued May 1, 1955

Effective June 15, 1955

Issued by CITY OF BLANKVILLE
(Signed) JOHN DOE,
General Manager Water Department.

RULES AND REGULATIONS

I, Rules and Regulations for the Government of Water Utilities, adopted by Public Service Commission of West Virginia, and now in effect, and all amendments thereto and modifications therefor hereafter made by said Commission.

Tariff Form No. 4

RATES

CITY OF BLANKVILLE, a municipal corporation,
Blankville, West Virginia.
Applicable in entire territory served.

AVAILABILITY OF SERVICE

Available for general domestic, commercial and industrial service.

RATE

| | | | |
|----------|--------------------------------|-------|-----------------------------|
| First | 2,000 gallons used per month | ..... | \$0.75 per thousand gallons |
| Next | 3,000 gallons used per month | ..... | .50 per thousand gallons |
| Next | 20,000 gallons used per month | ..... | .45 per thousand gallons |
| Next | 225,000 gallons used per month | ..... | .30 per thousand gallons |
| All over | 250,000 gallons used per month | ..... | .15 per thousand gallons |

MINIMUM CHARGE

No bill will be rendered for less than the following amounts, according to the size of the meter installed, to wit:

| | | |
|---------------|-------|-------------------|
| ¾ inch meter | ..... | \$ 1.50 per month |
| ¾ inch meter | ..... | 2.15 per month |
| 1 inch meter | ..... | 3.85 per month |
| 1½ inch meter | ..... | 8.65 per month |
| 2 inch meter | ..... | 15.35 per month |
| 3 inch meter | ..... | 34.55 per month |
| 4 inch meter | ..... | 61.45 per month |
| 6 inch meter | ..... | 138.25 per month |

(NOTE: Minimum charges for various size meters shall be in the ratio of the area of the opening of each meter to that of the smallest meter used.)

DELAYED PAYMENT PENALTY

The above tariff is net. Any account not paid in full within twenty (20) days of date of bill, ten per cent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.

Tariff Form No. 5
STANDARD FORM OF TARIFF SHEET FOR WATER UTILITY

(Loose Leaf)

CITY OF BLANKVILLE, a municipal corporation,
Blankville, West Virginia.

First Revision of
Original Sheet No. 1
P. S. C. W. Va. No. 1
Canceling
Original Sheet No. 1

SCHEDULE NO. 1

Applicable in entire territory served.

(C) AVAILABILITY OF SERVICE

Available for general domestic, commercial and industrial service.

(R) RATE

| | | | |
|----------|--------------------------------|-------|-----------------------------|
| First | 2,000 gallons used per month | ..... | \$0.75 per thousand gallons |
| Next | 3,000 gallons used per month | ..... | .50 per thousand gallons |
| Next | 20,000 gallons used per month | ..... | .45 per thousand gallons |
| Next | 225,000 gallons used per month | ..... | .30 per thousand gallons |
| All over | 250,000 gallons used per month | ..... | .15 per thousand gallons |

(A) MINIMUM CHARGE

No bill will be rendered for less than the following amounts, according to the size of the meter installed, to wit:

| | | |
|---------------|-------|-------------------|
| ¾ inch meter | ..... | \$ 1.50 per month |
| ¾ inch meter | ..... | 2.15 per month |
| 1 inch meter | ..... | 3.85 per month |
| 1½ inch meter | ..... | 8.65 per month |
| 2 inch meter | ..... | 15.35 per month |
| 3 inch meter | ..... | 34.55 per month |
| 4 inch meter | ..... | 61.45 per month |
| 6 inch meter | ..... | 138.25 per month |

DELAYED PAYMENT PENALTY

The above tariff is net. Any account not paid in full within twenty (20) days of date of bill, ten per cent (10%) will be added to the amount due. This delayed payment penalty is not interest and is only to be collected once for each bill where it is appropriate.

Issued May 1, 1955

Effective June 15, 1955

Issued by
John Doe
General Manager Water Department

FORM OF CERTIFICATE OF NOTICE TO THE PUBLIC OF CHANGE IN TARIFF

To Public Service Commission of West Virginia, Charleston, West Virginia

Pursuant to a requirement of Rule 25, Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify that I am _____ of the (Title of officer)

_____, a public utility furnishing _____ (Name of utility) (Kind of service)

service within the State of West Virginia, which on the _____ day of _____,

19 _____, issued its Tariff P. S. C. W. Va. No. _____, canceling Tariff P. S. C. W. Va.

No. _____ to become effective _____, 19 _____, and that notice to the public of the issuing of the same is being given in all respects as required by Rule 23 of said Rules and Regulations, as follows:

On the _____ day of _____, 19 _____, the same was exhibited for public inspection at the offices and places of business of the Company in the territory affected thereby, to wit, at the following places: _____

(Give location of offices where rates are posted)

and that the same will be kept open to public inspection at said offices and places of business in conformity to the requirements of Rules 23, 24 and 37 of said Rules and Regulations.

†On the _____ day of _____, 19 _____, typewritten or printed notice proposed rates or regulations was mailed to each of the _____ customers (Approximate number)

of the Company whose rates or charges will be increased thereby, a copy of said notice being attached hereto.

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____ day of _____, 19 _____.

Address: _____

*If a revised sheet, or additional sheet of a looseleaf tariff, is used to state changes in rates or regulations, the filing should be described as _____ Revision of Original Sheet No. _____, P. S. C. W. Va. No. _____, canceling _____ Original Sheet No. _____, or Original Sheet No. _____, P. S. C. W. Va. No. _____, canceling P. S. C. W. Va. Adoption Notice No. _____

†If notice is given by publication as provided by Rule 23, use the following.

That more than 20 customers will be affected by said change by way of an increase in their rates or charges, and on the _____ day of _____, 19 _____ there was delivered to the _____ a newspaper of general circulation in the community in which a majority of said customers reside, for publication therein once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the effective date of said change, a notice of the proposed rates or regulations, a copy of said notice being attached hereto. A certificate of the publication of said notice will be furnished the Public Service Commission upon the completion of the same in accordance with Rule 27 of said Rules and Regulations.

Tariff Form No. 7

**TARIFF SUPPLEMENT TO BE FILED AFTER TARIFF
IS SUSPENDED BY COMMISSION'S ORDER**

(Name of Utility)

FURNISHING

(Class of Service)

SERVICE

Filed Pursuant to Rule _____ P.S.C. W. Va., Tariff Rules and Regulations.
Authority:

Filed With Public Service Commission of West Virginia

Issued _____ Effective _____

Issued By

(Title)

PUBLIC NOTICE OF CHANGE IN RATES

(Tariff Rule No. 23)

NOTICE is hereby given that _____, a public utility, has filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, a tariff containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will become effective _____, unless otherwise ordered by the Public Service Commission and will produce approximately \$ _____ annually in additional revenue, an increase of _____ %. The average monthly bill for the various classes of customers will be changed as follows:

| | (\$) | INCREASE | INCREASE (%) |
|-------------|------|----------|--------------|
| Residential | \$ | _____ | _____ % |
| Commercial | \$ | _____ | _____ % |
| Industrial | \$ | _____ | _____ % |

(If no rate increase involved, concisely describe nature of filing)

A complete copy of this tariff, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers or their agents at any of the following offices of the Company:

(List with each publication only those offices applicable)

A copy of this tariff is also available for public inspection at the Offices of the Secretary of the PUBLIC SERVICE COMMISSION at the Capitol.

Anyone desiring to protest the increased rates and charges contained in this tariff should do so, in writing, at least five (5) days prior to the effective date _____. All protests should briefly state the reason for the protest and should be addressed to The Secretary, Public Service Commission of West Virginia, Charleston, West Virginia 25305.

PUBLIC NOTICE OF CHANGE IN RATES UPON APPLICATION
(Tariff Rule No. 19)

NOTICE is hereby given that _____, a public utility, has on _____, 19____, filed with the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, an application containing increased rates, tolls and charges for furnishing _____ service to _____ customers at _____ in the County(ies) of _____.

The proposed increased rates and charges will produce approximately \$ _____ annually in additional revenue, an increase of _____%. The average monthly bill for the various classes of customers will be changed as follows:

| | (\$) | INCREASE | INCREASE (%) |
|-------------|------|----------|--------------|
| Residential | \$ | _____ | _____ % |
| Commercial | \$ | _____ | _____ % |
| Industrial | \$ | _____ | _____ % |

(If no rate increase involved, concisely describe nature of filing)

The proposed increased rates and charges will not become effective until public hearing has been held and have been authorized and approved by the Commission. (Notice will be given of the time and place of hearing).

A complete copy of the proposed rates, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers or their agents at any of the following offices of the Company:

(List with each publication only those offices applicable)

A copy of proposed rates is available for public inspection at the Offices of the Secretary of the PUBLIC SERVICE COMMISSION at the Capitol.

Anyone desiring to protest the increased rates and charges contained in this application should do so, in writing, stating the reason for the protest and should be addressed to The Secretary, Public Service Commission of West Virginia, Charleston, West Virginia 25305.

NOTE: Certificate of publication to be filed with Commission within 15 days of date of publication.

NOTICE OF PUBLIC HEARING

(Tariff Rule No. 19)

A hearing will be held by the PUBLIC SERVICE COMMISSION OF WEST VIRGINIA, in its Hearing Room at the Capitol in the City of Charleston on _____, at _____ concerning the increased rates and charges filed by _____, a public utility, for furnishing _____ to _____ customers at _____ in the County(ies) of _____.

Anyone desiring to protest the approval of these increased rates should be present at the hearing for the giving of testimony or other evidence.

The proposed increased rates and charges will produce approximately \$ _____ annually in additional revenue, an increase of _____ %. The average monthly bill for the various classes of customers will be changed as follows:

| | (\$) | INCREASE | INCREASE (%) |
|-------------|------|----------|--------------|
| Residential | \$ | _____ | _____ % |
| Commercial | \$ | _____ | _____ % |
| Industrial | \$ | _____ | _____ % |

(If no rate increase involved, concisely describe nature of filing)

The proposed increased rates and charges will **not** become effective until and unless authorized and approved by the Commission.

A complete copy of this tariff, as well as a representative of the Company to provide any information requested concerning it, is available to all customers, prospective customers or their agents at any of the following offices of the Company:

(List with each publication only those offices applicable)

A copy of this tariff is also available for public inspection at the Offices of the Secretary of the Public Service Commission at the Capitol.

NOTICE OF APPLICATION TO CHANGE RATES

(Tariff Rule No. 19-A)

On _____
a public utility, filed with the Public Service Commission of West Virginia, an application
requesting increased rates and charges for furnishing _____ service to
_____ customers at _____ in the County
of _____. The proposed rates are to become effective
_____ and are as follows:

Anyone desiring to protest the increased rates and charges requested in this application should do so, in writing, within ten (10) days of the date of publication of this notice. All protests should briefly state the reason for the protest and should be addressed to The Secretary, Public Service Commission of West Virginia 25305.

If no protests are received, the Commission may approve the proposed increased rates without a hearing.

**APPLICATION TO CHANGE RATES
(SMALL UTILITY — TARIFF RULE 19-A)**

STATE OF WEST VIRGINIA
THE PUBLIC SERVICE COMMISSION

CHARLESTON

CASE NO. _____

Application of _____

for authority to change rates, tolls and charges for _____

at _____ in the County of _____

Comes now the above named _____

the petitioner herein, and respectfully shows to the Commission as follows:

1. That it is a public utility subject to the provisions of Chapter 24 (or 24A) of the Code of West Virginia, 1931, as amended, doing business under the laws of the State of West Virginia.

2. That its principal place of business is at _____
West Virginia, and that it is engaged in the management and operation of a _____
_____ in said _____

3. That the person having the books and records is _____
_____ (name),
located at _____
_____ (Full address), and _____ (Telephone No.).

4. That it is a small utility, as so defined by the Commission with \$ _____
gross annual revenues.

5. That it (is) (is not) affiliated with any other utility, as so defined by the Commission,
or that the total revenues of all the affiliates (are) (are not) less than \$50,000 annually.

6. That it (is) (is not) deficient in the filing of Annual Reports, as so defined by the
Commission.

7. That the increase in revenues requested (is) (is not) associated with major construction or financing, as so defined by the Commission.

8. That at this time it has in effect the following schedule of rates, fares, tolls and charges: (Here state in detail all the schedule of rates, fares, tolls and charges in effect at the time this application is made.)

9. That it proposes the following schedule of rates, fares, tolls, and charges to be substituted for those now in effect:

10. That it applies to the PUBLIC SERVICE COMMISSION for authority to change its rates for the reason that: (Here state reasons for changing rates, including a brief explanation of any increases or decreases in rates to the customers, salaries or wages, or other revenues and expenses, which may have changed recently.)

11. That application is hereby made for authority to change the rates of said applicant in the county of _____, in the State of West Virginia, in order to produce \$ _____ of additional annual revenue.

12. That attached hereto is a statement of income and expenses, for the most recent calendar or fiscal year as submitted in the Annual Report, _____.

13. That attached hereto is a customers' bill analysis for the same twelve month period used in the statement of income and expenses. The bill analysis shall be prepared in such a manner as to provide ready calculations of revenues derived under present and under proposed rates. (The Commission has a sample Bill Analysis, available on request, as a guideline for completing this requirement.)

14. (State what other public utilities are or may be interested in this schedule or change of rates.) _____

WHEREFORE, The said _____ applicant, prays that pursuant to the procedure prescribed for small utilities, the Public Service Commission may make an order granting the application herein and establishing the proposed rates and charges, or such rates, fares, tolls and charges as it may find to be equitable in the premises.

Dated at _____ West Virginia, this _____
day of _____, 19 _____.

Applicant

By _____
President or other officer.

_____, Attorney

Address: _____

VERIFICATION

State of _____

COUNTY OF _____, SS.

_____, the _____

of _____ named in the foregoing

application, being duly sworn, says that the facts and allegations therein contained are true, except so far as they are therein stated to be on information, and that, so far as they are therein stated to be on information, he believes them to be true.

Affiant

Taken, sworn to and subscribed before me this _____ day of _____

_____, 19 _____.

Notary Public in and for said County.

My commission expires on the _____ day of _____, 19 _____.

RULES AND REGULATIONS
For the Government of the
CONSTRUCTION AND FILING OF TARIFFS
Of Common Carriers by Motor Vehicles

GENERAL

- M.C. 1.** All common carriers by motor vehicle engaged in the transportation of passengers or property for hire over the public highways of this State, as defined by Chapter 24A, Article 1, Section 2, Code of West Virginia, shall file with the Public Service Commission, in the Secretary's office at Charleston, eight (8) complete copies of a tariff containing schedules of all its rates, charges and tolls and stating all its rules and regulations, and shall keep a copy of said tariff open to public inspection, as required by Section 2, Article 6, of said law, in substantially the form and manner hereinafter set out, provided, however, that the reports and tariffs filed by an interstate motor carrier with the Commission may be copies of its reports and tariffs filed with the Interstate Commerce Commission.

Adoption of Federal Regulations

- M.C. 1-A.** The Commission hereby adopts the Rules and Regulations Governing the Construction and Filing of Tariffs and Schedules of Common Carriers by Motor Vehicle promulgated by the Interstate Commerce Commission, that are in effect as of January 1, 1977 and as published in Title 49 Code of Federal Regulations (CFR) Parts 1300 et seq., insofar as said rules and regulations may be applicable to the common carriers regulated by this Commission, and are not in conflict with these rules and regulations and the laws of the State of West Virginia.

FORM AND SIZE OF TARIFF

- M.C. 2.** All tariffs must be printed from type not smaller than 6-points, or typewritten, mimeographed or produced by similar process, on hard calendared paper of good quality.
- M.C. 3.** The pages of a tariff should be 8½ by 11 inches in size.

M.C. 4. Tariffs may be in pamphlet or book form. A common carrier having a large number of schedules shall publish tariffs in loose leaf form.

M.C. 5. The front cover page of a tariff shall contain the following:

(1) name of the common carrier and location of principal office, (2) general statement of territory served, (3) date of issue and date tariff is to become effective, provided, however, that every tariff which contains rates, charges, or regulations, effective upon a date different from the general effective date of such tariff shall show on its front cover page the following notation: "Effective _____, 19 _____. (Except as otherwise provided herein.)" or "(Except as provided on page _____.)" (4) signature of the common carrier by the officer authorized to issue tariffs, and (5) identifying designation in the upper right corner as required by M.C. Rule 13. hereof.

M.C. 6. The second and succeeding pages shall state (1) all the rules and regulations of the carrier, (2) rate schedules showing all rates and charges for the several classes of service, and (3) the name of the carrier on the upper left corner of each page.

M.C. 7. The Motor Carrier Division of the Commission will furnish standard forms of tariffs on request. (See M.C. Tariff Form Nos. 34, 35, 50).

CONTENTS OF SCHEDULES

M.C. 8. Each rate schedule in addition to a clear statement of all rates thereunder must state a description of the certificated operating authority.

M.C. 9. Each rate schedule must state the class of service available under the rates stated therein.

M.C. 10. (RESERVED)

M.C. 11. When tariffs are filed in loose leaf form as required by M.C. Rule 4, each page should bear the MF (Freight) or MP (Passenger) P. S. C. W. Va. number of the tariff of which it is a part as required by M.C. Rule 13, the date issued and effective, and, in the upper right corner, a further designation

such as "Original Sheet No. 1," and/or "Original Sheet No. 2".

In case of a change in the text of any page as hereinafter provided, the further designation should be "First Revision of Original Sheet No. 1, cancelling Original Sheet No. 1".

Tariffs may further be divided into sections, and so designated, if required by their size and contents.

- M.C. 12.** All schedules shall state whether a minimum charge is made and, if so, they must set out all such charges.

DESIGNATION OF TARIFFS

- M.C. 13.** All tariffs or tariff sheets must bear in the upper right corner of the front cover page the MF (Freight) or MP (Passenger) P. S. C. W. Va. numbers thereof. Subsequent tariffs filed as provided by M.C. Rules 15 to 30, inclusive, must continue such designation in consecutive numerical order. Any subsequent tariff must also show the P. S. C. W. Va. number of the tariff canceled, changed or modified by it.

FILING ADDITIONAL SCHEDULES

- M.C. 14.** Additional and supplemental rate schedules, and additional rules and regulations, may be filed by supplement to an existing tariff, if such tariff be in pamphlet form. Any supplement so filed shall be numbered consecutively and shall state the tariff supplement by the P. S. C. W. Va. number of such tariff.

Such additional schedules and rules and regulations may be filed in connection with an existing tariff which is in loose leaf form, by the filing of additional sheets or pages, designated in accordance with M.C. Rule 11 hereof.

CHANGE OR WITHDRAWAL OF RATE SCHEDULES OR REGULATIONS

- M.C. 15.** No tariff, or tariff sheets, or any provisions thereof, may be changed, cancelled or withdrawn except upon full compliance with Chapter 24-A article 5, section 2 of the Code, and with M.C. Rules 17 to 30, inclusive, and M.C. Rule 40.

When a common carrier ceases operation or discontinuance all service with the consent and approval of the Commission and in compliance with the requirements of Chapter 24-A of the Code, it shall immediately notify the Motor Carrier Division of the Public Service Commission that it has ceased operation or discontinued service and request the withdrawal of its tariff, tariffs, schedules or supplements.

M.C. 16. All tariffs or revisions, stating changes in any provision shall indicate reductions in rates by the letter (R), advances by the letter (A), new rates or regulations by the letter (N), omission by the letter (O), and changes in text of regulations by the letter (C), or by other appropriate symbols, with explanatory footnotes.

M.C. 17. New schedules stating changes in any provision of an effective tariff may be issued and put into effect by either of the two following methods, to-wit:

(a) By order of the Commission upon formal application by the carrier, and after hearing, as provided by M.C. Rules 19, 20, and 21 hereof under the title "Changes of Rates on Application."

(b) By issuing and filing on at least thirty days' notice to the Commission and the public a complete new tariff (or revised sheets of an existing tariff) stating all provisions and schedules it is proposed to put into effect as provided by M.C. Rules 22 to 27 hereof, inclusive, under the title "Changes of Rates on Notice."

M.C. 18. When a tariff is filed in loose leaf form as required by M.C. Rule 4, the provisions or rates stated on any sheet or page thereof may be modified or changed by the filing of a revision of such sheet or page in accordance with the provisions of M.C. Rules 19 to 27, inclusive. Such revisions must be identified as required by M.C. Rule 11.

CHANGE OF RATES ON APPLICATION

M.C. 19. A common carrier desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, or rules and regulations, may file with the Commission eight (8) copies of its application therefor in the form prescribed by the Commission for that purpose. Such application shall set forth (1)

the rates, charges, rules and regulations in effect, (2) the proposed rates, charges, rules and regulations, (3) if increase or reduction in rates estimated annual effect on revenue, and (4) the reason for the proposed change. The applicant shall give such notice of the filing of its application and of the hearing thereon as may be directed by the Commission. The application shall be accompanied by the minimum financial data required by M.C. Rule 42.

M.C. 20. The burden of proof to show that the proposed rates, or the proposed changes in rate, fare, classification, charge, or rule is just and reasonable shall be upon the carrier making application for such change.

M.C. 21. Upon the granting of an application as aforesaid, the carrier shall file a tariff setting out the rate, fare, classification, charge, or rule and regulation authorized by the Commission to become effective as the order may direct, and the tariff so filed shall state on the face thereof that it is "Issued by authority of an order of the Public Service Commission of West Virginia M.C. Case No. _____, dated _____, 19 ____."

CHANGE OF RATES ON NOTICE.

M.C. 22. A common carrier desiring to modify, change, cancel or annul any of its rates, fares, classifications, charges, rules and regulations, may, in lieu of the procedure prescribed in M.C. Rules 19, 20 and 21, proceed under section 2, article 5, Chapter 24-A, of the Code, by issuing and filing with the Commission a new tariff setting out in full the rates, fares, classifications, charges, rules and regulations it proposes to follow in the future (or, for convenience, a revision of any of the sheets of an existing tariff, setting out the proposed rates) and giving the notice to the Commission and the public required by said section 2, article 5, substantially as herein-after prescribed. There shall be filed with the tariff or tariff sheets the minimum financial data required by M.C. Rule 42.

STATUTORY NOTICE TO THE PUBLIC

M.C. 23. Notice to the public of a change of rates and charges or rules and regulations, under section 2, article 5, of Chapter 24-A, and as provided in M.C. Rule 22, shall be given by the

carrier in the form prescribed by the Commission, by making publication once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the effective date, in a newspaper published and of general circulation in each of the counties in which the carrier is authorized to operate.

- M.C. 24.** The agent or representative of the carrier in charge of an office or place of business shall give any information regarding said proposed rates and rules and regulations required of him by any customer or prospective customer or his agent, and shall accord said persons, or their agents, opportunity to examine any of the tariffs of the carrier at all reasonable hours.

STATUTORY NOTICE TO THE COMMISSION

- M.C. 25.** Notice to the Commission of a change of rates and charges or rules and regulations, under section 2, article 5, Chapter 24-A, of the Code, shall be given by the carrier by delivering to the Commission at the Secretary's office, free from all claims for postage or expressage, eight (8) complete copies of the tariff or revision stating all the rates and rules it proposes to use, (one copy to be returned to the carrier) at least thirty (30) days prior to the effective date thereof, accompanied by a certificate in writing that notice is being given to the public in all respects as required by M.C. Rule 23 hereof, and if the proposed change states an increase or decrease, the estimated annual effect on revenues. (See Tariff Form No. 6).

No consideration will be given to or for the time during which a tariff or revision may be held by an express company for charges or by the post office department because of insufficient postage. A tariff or revision that is received by the Secretary too late to give the Commission the full thirty (30) days' notice required by law will be returned to sender, and correction of the neglect or omission cannot be made which takes into account any time elapsing between the date upon which it was received and the date of attempted correction. When a tariff or revision is issued as to which the Commission is not given the statutory notice of thirty (30) days it is as if it had not been issued, and full statutory notice must be given on any reissue thereof.

- M.C. 26.** (a) When a new tariff has been so issued and notice thereof given to the Commission and the public in all respects as

hereinbefore provided, such tariff will become effective on the date stated therein unless the operation thereof be suspended and the use of the rates and regulations therein stated be deferred by an order of the Commission, pending a hearing concerning the propriety of the proposed rates and regulations, under section 2, article 5, Chapter 24-A of the Code.

(b) When the Commission suspends any proposed rates, charges or regulations contained in any tariff, the previous rates, charges or regulations will remain in effect during the period of suspension or until lawfully canceled, reissued or otherwise ordered by the Commission. Whenever an order of suspension is received by a carrier against whose tariffs the order of suspension is directed, it shall be the duty of such carrier to file immediately a supplement, which shall bear no effective date but shall announce to the public and the Commission that such schedules are suspended until the date stated in the order of suspension and reference in such supplement shall be made to the tariffs where schedules remaining in effect during the period of suspension or until further orders of the Commission will be found. (See Tariff Form No. 7).

(c) When the order of suspension directs the suspension of a part of a tariff, which, except as to such part, is allowed to become effective, the supplement announcing the suspension shall also contain the rates, charges and regulations applicable during the period of suspension or shall make specific reference by P. S. C. number or numbers to the tariff or supplement where they will be found. (See Tariff Form No. 7).

(d) If upon final determination the matter suspended is found not unlawful and the Commission directs that the order of suspension be vacated or the case dismissed, the affected carrier shall issue a supplement or revised page announcing the vacation of the order of suspension and provide by proper publication for the application of the lawful schedules and otherwise comply with such orders of the Commission as it may direct. (See Tariff Form No. 7).

M.C. 27.

Before any schedule or regulation so filed shall become effective the carrier filing the same as aforesaid shall furnish the Commission with a certificate to the effect that notice has been given to the public as required by M.C. Rule 23 hereof. A failure to furnish said certificate shall be deemed

sufficient cause for the suspension of said schedule.

FILING TARIFFS ON LESS THAN STATUTORY NOTICE

- M.C. 28.** Tariffs and revised sheets stating changes in rates or practices, may be filed on less than thirty (30) days' notice to the Commission and the public, under section 2, article 5, Chapter 24-A of the Code, provided good cause is shown therefor. In making application for permission to file tariff on less than statutory notice the carrier shall follow M.C. Tariff Form No. 1.
- M.C. 29.** When permission is granted to file a tariff or revision on less than statutory notice, the words "Effective on less than statutory notice by authority of an order of the Public Service Commission of West Virginia in M.C. Case No. _____, dated _____, 19 ____."
- M.C. 30.** For tariffs or revisions issued on less than statutory notice under special permission of the Commission as herein provided, literal compliance with the requirements for the notice prescribed in any permission so granted by the Commission will be exacted in accordance with the practice prescribed by these rules.
- M.C. 30-A.** When application is made by a common carrier for permission to file revisions to existing tariffs stating increases or decreases in rates and charges on less than statutory notice to meet motor truck competition, or for other reasons such applicant shall, at the time application is made, certify that notice thereof has been given to all competitive shippers and to all motor vehicles competitive common carriers in the territory affected, and unless such certificate accompanies the application the latter will not be received or considered but will be returned to the applicant.

CHANGE OF OWNERSHIP

- M.C. 31.** In case of change of ownership or control of a common carrier by motor vehicle, or when a carrier or a part of its business is transferred from the operating control of one company to that of another, or when its name is changed, the company which will thereafter operate the carrier business must use the rates, classifications and regulations of the for-

mer operating company, (unless authorized to change by the Commission) and shall issue, file and post an adoption notice, on a form furnished by the Commission, adopting, ratifying and making its own all rates, rules, classifications and regulations of the former operating motor carrier, on file with the Commission and effective at the time of such change of ownership or control. Adoption notices may be filed and made effective without previous notice.

- M.C. 32. Adoption notices must likewise be filed by receivers and trustees assuming possession and operation of a motor carrier.
- M.C. 33. All adoption notices shall be filed in consecutive numerical order, beginning with P. S. C. W. Va. M.C. Adoption Notice No. 1, and subsequent adoption notices filed by any common carrier taking over another carrier shall bear No. 2.
- M.C. 34. Within ten days after the filing of an adoption notice as aforesaid by a common carrier, said carrier shall issue and file in its own name the tariff of the predecessor carrier then in effect and adopted by it, or such other tariff as it proposes to put into effect in lieu thereof, as prescribed in M.C. Rules 1 through 13 hereof with proper identifying designation. (Example: P.S.C. W. Va. M.C. No. 1 cancels P.S.C. W. Va. M.C. Adoption Notice No. 1.)
- M.C. 35. (RESERVED)
- M.C. 36. When a tariff or revision is issued by a motor carrier in compliance with Rule 34 which states the rates, rules and regulations of the predecessor carrier without change in any of the provisions thereof, the same may be filed without notice; but when such tariff or revision states any change in the effect of the rates, rules and regulations of the predecessor motor carrier, such tariff or revision shall be subject in all respects as to filing and notice as provided in M.C. Rules 23 to 30, inclusive.

POSTING TARIFFS

- M.C. 37. Every common carrier by motor vehicle shall provide a suitable table or desk (in its office where bills are paid) which shall make available to the public at all times the following:

(1) A copy of all effective tariffs and supplements with the Commission's filing date stamped thereon, setting out its rates, fares, classifications, charges, rules and regulations, together with forms of contracts and applications applicable to the territory served from that office or place of business.

(2) A copy of Chapter 24-A, Code of West Virginia

(3) A copy of the rules and regulations for the government of such carrier adopted by the Public Service Commission.

(4) A suitable placard, in large type, giving information to the public that said tariffs, rules and regulations and a copy of the law are kept there for public inspection.

M.C. 38. (RESERVED)

M.C. 39. (RESERVED)

M.C. 40. Every carrier desiring to withdraw or cancel any tariff, rates, or schedules, under which no customer is receiving service, may do so by making informal application to the Commission setting forth its reasons for withdrawing or canceling said tariff, rate or schedule, and the Commission may refuse or grant said request.

M.C. 41. (RESERVED)

INFORMATION TO BE SUBMITTED WITH FILING OF TARIFF OR APPLICATION TO INITIATE OR CHANGE RATES

M.C. 42. The information required by this rule represents the minimum data that must accompany all tariff filings, application for authority to change rates and charges or applications for approval of initial rates. If a carrier fails to comply with this rule, the tariff filing or application shall not be received by the Commission but shall be returned to the carrier.

Each common carrier by motor vehicle, at the time it files a tariff for initial rates or stating changes in rates or an application for authority to change rates and charges for furnishing service, or an application for approval of initial rates and charges, shall present schedules and exhibits upon which it

intends to rely in support of its application or filing. Such schedules and exhibits shall include, but not necessarily be limited to, the minimum requirements outlined in Statements A to J, inclusive.

Deletion of any required schedule as outlined in this rule shall cause the tariff filing or application to be returned as unacceptable, unless said deletion is corrected immediately.

Filing shall be in such form and contents so as to provide the Commission with sufficient information with which to evaluate the request of the applicant. Information shown in financial statements (prior to adjustments) shall originate from the applicants general records.

The information required by this rule shall be furnished as a minimum requirement. Other information shall be provided as deemed appropriate by the applicant or as requested by the Commission.

Eight copies of the filing shall be submitted to the Commission.

All adjustments to test year data must be based on known and measurable changes. All adjustments must be clearly and fully explained in detail. Grouping of two or more adjustments into a single net adjustment will not be permitted.

TEST PERIOD: Actual audited or finally closed experience for the most recent fiscal year (twelve month period used by the carrier for accounting and tax purposes) available shall be used in preparing statements A through J inclusive. All adjustments for known and measurable changes in revenues and cost shall be clearly and fully explained. If the carrier has been in operation less than twelve (12) months, estimated covering the period in which actual experience was not available, may be used in preparing the statements. The bases, procedure and data used to prepare such estimates shall be submitted in such detail as to permit ready analysis of the estimates.

The format for a formal application to change rates, and the statements and supporting schedules to accompany said application and/or tariff filing are set forth in P. S. C. M.C. Form No. 48, and supporting schedules A through J, as follows:

FORMAL APPLICATION TO CHANGE RATES — MOTOR CARRIER

(Three copies to be filed)
PUBLIC SERVICE COMMISSION
OF WEST VIRGINIA
CHARLESTON

M. C. CASE NO. _____
Application of _____ Telephone No. _____
(Address)
of _____, for authority to change rates and charges.

Comes now the above-named _____ applicant(s) herein, and respectfully show(s) to the Commission as follows:

1. That _____ is (are) a common carrier of _____
(Passengers or Property)

by motor vehicle, operating under P. S. C. M.C. Certificate No. _____ issued by the Commission.

2. That at this time _____ has (have) in effect the rates, fares and charges as shown on Statement F of the Accounting Information, which is a part of this application.

3. That application is hereby made for authority to change said rates and to put into effect Rates, Fares and Charges as shown on Statement F of the Accounting Information, which is a part of this application.

4. That the reasons for the change in rates are as follows:

WHEREFORE, The said _____ applicant(s), pray(s) that after due hearing and investigation, the Public Service Commission enter an order granting the application herein and establishing the proposed rates and charges, or such rates, fares and charges as it may find to be equitable in the premises.

Dated at _____, West Virginia, this _____ day of _____, 19 _____.

(Applicant)(s)

Name of Applicant _____

**STATEMENT OF INCOME AND EXPENSE
FOR YEAR ENDED _____ 19 _____**

| Line No. | | Per Books (a) | Adjustments (b) | Adjusted Totals (c) |
|----------|---|---------------------|--------------------|---------------------------|
| 1 | Revenues | | | |
| 2 | Revenues - From Statement F-1 | _____ | _____ | _____ |
| 3 | Revenues - (Non-Hauling) | _____ | _____ | _____ |
| 4 | Total Revenues | _____ | _____ | _____ |
| 5 | Operating Revenue Deductions | | | |
| 6 | Wages - Drivers and Helpers - Statement J | _____ | _____ | _____ |
| 7 | Salaries - Other Employees - Statement J | _____ | _____ | _____ |
| 8 | Compensation to Owner(s) Statement J | _____ | _____ | _____ |
| 9 | Gas, Oil and Grease | _____ | _____ | _____ |
| 10 | Equipment Repairs | _____ | _____ | _____ |
| 11 | Tires and Tubes | _____ | _____ | _____ |
| 12 | Insurance | _____ | _____ | _____ |
| 13 | Utilities | _____ | _____ | _____ |
| 14 | Taxes - Other than Income Tax - Statement E | _____ | _____ | _____ |
| 15 | Depreciation - From Statement B | _____ | _____ | _____ |
| 16 | Rent | _____ | _____ | _____ |
| 17 | Other (Specify) | _____ | _____ | _____ |
| 18 | Total Operating Revenue Deductions | _____ | _____ | _____ |
| 19 | Net Operating Income (Loss) | _____ | _____ | _____ |
| 20 | Other Income | | | |
| 21 | Interest Earned | _____ | _____ | _____ |
| 22 | Other (Specify) | _____ | _____ | _____ |
| 23 | Gross Income | _____ | _____ | _____ |
| 24 | Income Deductions | | | |
| 25 | Interest | _____ | _____ | _____ |
| 26 | Other | _____ | _____ | _____ |
| 27 | Total Income Deductions | _____ | _____ | _____ |
| 28 | Net Income (Loss) Before Income Tax | _____ | _____ | _____ |
| 29 | Provision for Federal Income Tax - Statement D | _____ | _____ | _____ |
| 30 | Net Income (Loss) to Surplus | _____ | _____ | _____ |

Note: Bases and computation of adjustments must be fully explained.

Statement B

EQUIPMENT AND RELATED RESERVES

| Description | Date Purchased | Cost | Reserve for Depreciation <u>A/</u> | Charge for Period Covered | Proposed Annual Charge |
|--|----------------|-------|------------------------------------|---------------------------|------------------------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| Totals - Show on Line 15 - Statement A | | | | _____ | _____ |

Note A/ Show the accumulated depreciation to the end of the period covered by Statement A.

Statement C

LONG-TERM LIABILITY - (IF APPLICABLE)

| | |
|---|-------|
| Total Outstanding Long-Term Indebtedness | _____ |
| Annual Payment of Principal | _____ |
| Annual Payment of Interest - Line 25, Statement A | _____ |

Statement D

PROVISION FOR FEDERAL INCOME TAX

| | |
|--|----------|
| Net Income - Line 28, Statement A, Col. C | \$ _____ |
| Tax Rate | _____ |
| Total Tax on Adjusted Net Operating Income - Line 29, Col. C | _____ |
| Less: Amount on Line 29, Statement A, Col. A | _____ |
| Adjustment for Proposed Increase - Line 29, Col. B | _____ |

Statement E

TAXES - OTHER THAN INCOME TAX

| Description | Per Books | Adjusted for Proposed Increase | Adjusted Totals |
|------------------------------------|-----------|--------------------------------|-----------------|
| F. I. C. A. Tax | _____ | _____ | _____ |
| State and Federal Employment S E C | _____ | _____ | _____ |
| Transportation Privilege Tax | _____ | _____ | _____ |
| Public Service Commission Fees | _____ | _____ | _____ |
| Licenses | _____ | _____ | _____ |
| Other (Specify) | _____ | _____ | _____ |
| Totals - To Line 14, Statement A | _____ | | |

Statement F

TARIFFS

| Classification ^{2/} | Present | Proposed |
|------------------------------|---------|----------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |

Statement F-1

BILL ANALYSIS

| Classification Of Rates | Number of Trips Note 1 & 2 | Present Rates | Revenue Under Present Rates | Proposed Rates | Revenue Under Proposed Rates | Increase (Decrease) |
|-------------------------|----------------------------|---------------|-----------------------------|----------------|------------------------------|---------------------|
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ | _____ |
| Totals: | _____ | | | | | |

Note: ^{1/} If charges are based on units other than trips indicate the basis and show in this column.
^{2/} If more space is needed use additional sheets of same size.

Statement G

ALLOCATION OF COST OF SERVICE BETWEEN INTRASTATE AND INTERSTATE SALES AND SERVICES

(Where applicable)

(Furnish Income Statement showing Interstate and Intrastate operations separately. Give basis and methods of allocations made.)

Statement H

BALANCE SHEET

As at _____, 19 ____

ASSETS

Total Assets

LIABILITIES

Total Liabilities AND CAPITAL

Statement J

COMPUTATION OF WAGE INCREASES

| Number and Classification of Employees | Rate of Pay | Pay Period | Annual Amount Per Books | Annual Amount Under Proposed Rates | Increase |
|--|-------------|------------|-------------------------|------------------------------------|----------|
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ | _____ | _____ |
| Totals - Lines 6, 7, 8, Statement A | | | _____ | _____ | _____ |

VERIFICATION

STATE OF WEST VIRGINIA,

COUNTY OF _____, to-wit:

_____ the _____
(Officer, Partner or Owner)

of the _____, the applicant(s) named in the foregoing petition, being duly sworn, says that he knows the contents of said application, and that the facts and allegations therein contained are true, except insofar as they are therein stated to be upon information and belief, and that insofar as they are therein stated to be upon information and belief he believes them to be true.

(Title)

Taken, sworn to and subscribed before me this _____ day of _____, 19 _____.

My Commission expires _____, 19 _____.

(Notary Public in and for said County)

M.C. TARIFF FORM NO. 1

PETITION FOR PERMISSION TO FILE TARIFFS ON LESS THAN STATUTORY NOTICE

(Name of petitioning carrier)

, 19 (Place and Date)

To the Public Service Commission of West Virginia, Charleston, West Virginia:

The (Name of petitioning carrier) does respectfully

petition the Commission that it be permitted, under section 2, article 5 of Chapter 24-A of the Code, to put in force the following rates, to become effective days after the filing thereof with the Commission:

(State fully the rate it is desired to put into effect; if freight rates, the articles upon which they are to apply, and the points affected).

Your petitioner further represents that the said rates above mentioned will be published in Tariff P. S. C. W. Va. M.C. No. or in Supplement No. to Tariff P. S. C. W. Va. M.C. No. and will supersede and take the place of the rates on like traffic and for like service as are set forth in Tariff P. S. C. W. Va. M.C. No. or Supplement No. to Tariff P. S. C. W. Va. M.C. No. on file with the Commission.

And your petitioner further bases such requests upon the following facts, which present certain special circumstances and conditions justifying the request herein made:

(State fully all the circumstances and conditions which are relied upon as justifying the application, and if the rates to be filed state a reduction in

the existing rates, the estimated annual saving to the users of the service affected thereby.)

And your petitioner hereby certifies that notice of this application has been given to all competitive shippers and to all motor vehicle competitive common carriers in the territory affected as follows:

(Here insert the names and shipping points of competitive shippers and the names of the motor carrier or carriers operating in such competitive territory so notified)

(Name of Carrier)

By _____
(Name of Officer)

(Title of Officer)

P. S. C. W. VA. M.C. TARIFF FORM NO. 6

FORM OF CERTIFICATE OF NOTICE TO THE PUBLIC OF CHANGE OF TARIFF

To Public Service Commission of West Virginia
Charleston, West Virginia.

Pursuant to a requirement of M.C. Rule 25, Rules and Regulations for the Government of the Construction and Filing of Tariffs, I hereby certify

that I am _____ of the _____,
(Title of Officer) (Name of Carrier)

a common carrier by motor vehicle furnishing _____
(Kind of Service)

service within the State of West Virginia, which on the _____ day of

_____, 19____, issued its *Tariff P. S. C. W. Va. M.C.

No. _____, canceling Tariff P. S. C. W. Va. M.C. No. _____ to

become effective _____, 19____, and that notice to the public of the issuing of same is being given in all respects as required by M.C. Rule 23 of said Rules and Regulations, as follows:

On the _____ day of _____, 19____, the same was exhibited for public inspection at the offices and places of business of the Company in the territory affected thereby, to-wit, at the following places:

(Give location of offices where rates are posted)

and that the same will be kept open to public inspection at said offices and places of business in conformity to the requirements of M.C. Rules 23, 24 and 37 of said Rules and Regulations.

†On the _____ day of _____, 19____, there was

delivered to the _____ a newspaper published and of general circulation in each of the counties in which the carrier is authorized to operate, for publication therein once a week for two successive weeks, the first publication to be made at least thirty (30) days prior to the

effective date of said change, a notice of the proposed rates or regulations, a copy of said notice being attached thereto.

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____, day of _____, 19 _____.

Address: _____

*If a revised sheet, or additional sheet of a loose leaf tariff, is used to state changes in rates or regulations, the filing should be described as

_____ Revision of Original Sheet No. _____, P. S. C.

W. Va. M.C. No. _____, canceling _____ Original Sheet

No. _____, or Original Sheet No. _____, P. S. C. W. Va. M.C.

No. _____, canceling P. S. C. W. Va. M.C. Adoption Notice

No. _____

†A certificate of the publication(s) will be furnished the Public Service Commission upon the completion of the same in accordance with M.C. Rule 27 of said Rules and Regulations.

P. S. C. W. VA. M.C. TARIFF FORM NO. 6
FORM OF CERTIFICATE OF NOTICE TO THE PUBLIC
OF CHANGE OF TARIFF

To Public Service Commission of West Virginia
Charleston, West Virginia.

Pursuant to a requirement of M.C. Rule 25, Rules and Regulations for
the Government of the Construction and Filing of Tariffs, I hereby certify

that I am _____ of the _____,
(Title of Officer) (Name of Carrier)

a common carrier by motor vehicle furnishing _____
(Kind of Service)

service within the State of West Virginia, which on the _____ day of

_____, 19 _____, issued its *Tariff P. S. C. W. Va. M.C.

No. _____, canceling Tariff P. S. C. W. Va. M.C. No. _____ to

become effective _____, 19 _____, and that notice to the
public of the issuing of same is being given in all respects as required by
M.C. Rule 23 of said Rules and Regulations, as follows:

On the _____ day of _____, 19 _____, the same was
exhibited for public inspection at the offices and places of business of the
Company in the territory affected thereby, to-wit, at the following places:

(Give location of offices where rates are posted)

and that the same will be kept open to public inspection at said offices and
places of business in conformity to the requirements of M.C. Rules 23, 24
and 37 of said Rules and Regulations.

†On the _____ day of _____, 19 _____, there was

delivered to the _____ a newspaper published
and of general circulation in each of the counties in which the carrier is
authorized to operate, for publication therein once a week for two successive
weeks, the first publication to be made at least thirty (30) days prior to the

effective date of said change, a notice of the proposed rates or regulations, a copy of said notice being attached thereto.

It is estimated that the proposed rates will result in an increase or decrease in revenue of _____ dollars, annually.

Given under my hand this _____, day of _____, 19 _____.

Address: _____

*If a revised sheet, or additional sheet of a loose leaf tariff, is used to state changes in rates or regulations, the filing should be described as

_____. Revision of Original Sheet No. _____, P. S. C.

W. Va. M.C. No. _____, canceling _____ . Original Sheet

No. _____, or Original Sheet No. _____, P. S. C. W. Va. M.C.

No. _____, canceling P. S. C. W. Va. M.C. Adoption Notice

No. _____.

†A certificate of the publication(s) will be furnished the Public Service Commission upon the completion of the same in accordance with M.C. Rule 27 of said Rules and Regulations.

P. S. C. W. VA. M.C. TARIFF FORM NO. 7

TARIFF SUPPLEMENT TO BE FILED AFTER TARIFF
IS SUSPENDED BY COMMISSION'S ORDER

(Name of Carrier)

FURNISHING

(Class of Service)

SERVICE

Filed Pursuant to Rule _____ P. S. C. W. Va. M.C. Tariff Rules and Regu-
lations.
Authority:

Filed With Public Service Commission of West Virginia

Issued _____ Effective _____

Issued By

(Title)

MP-P. S. C. W. Va. No. _____
Cancels MP-P. S. C. W. Va. No. _____

(Name of Carrier)

(Address)

P. S. C. M. C. Certificate No. _____

**Rates, Rules and Regulations Governing
the Transportation of Passengers by Motor Vehicle**

(Description of Certificated Operating Authority)

FILED WITH THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA

Issued _____, 19 ____ Effective _____, 19 ____

Issued by _____

By _____

MF-P. S. C. W. Va. No. _____
Cancels MF-P. S. C. W. Va. No. _____

Certificate No.

**Rates, Rules and Regulations Governing
the Transportation of**

FILED WITH THE PUBLIC SERVICE COMMISSION OF WEST VIRGINIA

Issued _____, 19____ Effective _____, 19____

Issued by _____

By _____

TO ALL TRASH, RUBBISH AND GARBAGE CARRIERS:

Under the provisions of Chapter 24-A, Article 2, Section 4, Motor Carrier Law, all common carriers by motor vehicle shall file with the Commission their rates, fares and charges which were legally established upon obtaining a certificate. Therefore, please fill out the form below and return to us within fifteen days so that you will be in compliance with the above statute (this is to be done whether or not you have a tariff presently on file with the Commission.)

INSTRUCTIONS: Print or type — do not write. All questions must be answered and the holder of the certificate must sign the form. Use back of form if necessary.

PSC-WVA-MC NO. 50

UNIFORM TRASH, RUBBISH AND GARBAGE CARRIER TARIFF

CERTIFICATE NO.

NAME

ADDRESS

RESIDENCES — (List all rates, if no flat fee — briefly explain differences)

COMMERCIAL ESTABLISHMENTS — (List all rates, if no flat fee — briefly explain differences)

Signed
(Certificate Holder)

(Use back if more space is required)